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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2010</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                |                                                                                 |                                            |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                |                                                                                 |                                            |
| For calendar plan year 2010 or fiscal plan year beginning <u>05/01/2010</u> and ending <u>04/30/2011</u> |                                                                |                                                                                 |                                            |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan;                 | <input type="checkbox"/> a multiple-employer plan; or                           |                                            |
|                                                                                                          | <input checked="" type="checkbox"/> a single-employer plan;    | <input type="checkbox"/> a DFE (specify) ____                                   |                                            |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report;              | <input type="checkbox"/> the final return/report;                               |                                            |
|                                                                                                          | <input type="checkbox"/> an amended return/report;             | <input type="checkbox"/> a short plan year return/report (less than 12 months). |                                            |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                               | <input checked="" type="checkbox"/>                            |                                                                                 |                                            |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558;                 | <input type="checkbox"/> automatic extension;                                   | <input type="checkbox"/> the DFVC program; |
|                                                                                                          | <input type="checkbox"/> special extension (enter description) |                                                                                 |                                            |

|                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|
| <b>Part II</b>                                                                                                                                                                                                                              | <b>Basic Plan Information</b> —enter all requested information      |                                                             |                                                             |
| <b>1a</b> Name of plan<br><u>INDIVIDUAL RETIREMENT PLAN FOR HOURLY-RATE EMPLOYEES OF KYKLOS BEARING INTERNATIONAL LLC.</u>                                                                                                                  | <b>1b</b> Three-digit plan number (PN) ►                            | <u>003</u>                                                  |                                                             |
|                                                                                                                                                                                                                                             | <b>1c</b> Effective date of plan                                    | <u>05/01/2008</u>                                           |                                                             |
| <b>2a</b> Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.)<br><u>KYKLOS BEARING INTERNATIONAL, LLC.</u><br><br><u>2509 HAYES AVENUE</u><br><u>SANDUSKY, OH 44870</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>26-1979555</u> | <b>2c</b> Sponsor's telephone number<br><u>419-627-7000</u> | <b>2d</b> Business code (see instructions)<br><u>336300</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.

|                  |                                                          |                   |                                                              |
|------------------|----------------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | <u>Filed with authorized/valid electronic signature.</u> | <u>02/13/2012</u> | <u>DIANE KEEGAN</u>                                          |
|                  | <b>Signature of plan administrator</b>                   | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                          |                   |                                                              |
|                  | <b>Signature of employer/plan sponsor</b>                | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                          |                   |                                                              |
|                  | <b>Signature of DFE</b>                                  | 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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>KYKLOS BEARING INTERNATIONAL, LLC.<br><br>2509 HAYES AVENUE<br>SANDUSKY, OH 44870                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>3b</b> Administrator's EIN<br>26-1979555                |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>3c</b> Administrator's telephone number<br>419-627-7000 |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:<br><br><b>a</b> Sponsor's name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>4b</b> EIN<br><br><b>4c</b> PN                          |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 742                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a</b> Active participants.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>6a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 637                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 75                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 712                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 714                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:<br>1A 1C 1G 3H                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <b>a Pension Schedules</b><br/>           (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br/>           (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br/><br/>           (3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary         </td> <td style="width: 50%; vertical-align: top;"> <b>b General Schedules</b><br/>           (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br/>           (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br/>           (3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br/>           (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br/>           (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br/>           (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)         </td> </tr> </table> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                            | <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>INDIVIDUAL RETIREMENT PLAN FOR HOURLY-RATE EMPLOYEES OF KYKLOS BEARING INTERNATIONAL LLC.</u>                 | <b>B</b> Three-digit plan number (PN) ▶ <u>003</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>KYKLOS BEARING INTERNATIONAL, LLC.</u>                     | <b>D</b> Employer Identification Number (EIN)<br><u>26-1979555</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|               |                                                                                                                                                                                                        |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Basic Information</b>                                                                                                                                                                               |
| <b>1</b>      | Enter the valuation date: Month <u>05</u> Day <u>01</u> Year <u>2010</u>                                                                                                                               |
| <b>2</b>      | Assets:                                                                                                                                                                                                |
| <b>a</b>      | Market value ..... <b>2a</b> <u>2281424</u>                                                                                                                                                            |
| <b>b</b>      | Actuarial value ..... <b>2b</b> <u>2249501</u>                                                                                                                                                         |
| <b>3</b>      | Funding target/participant count breakdown                                                                                                                                                             |
|               | (1) Number of participants (2) Funding Target                                                                                                                                                          |
| <b>a</b>      | For retired participants and beneficiaries receiving payment ..... <b>3a</b> <u>0</u> <u>0</u>                                                                                                         |
| <b>b</b>      | For terminated vested participants ..... <b>3b</b> <u>53</u> <u>33061</u>                                                                                                                              |
| <b>c</b>      | For active participants:                                                                                                                                                                               |
| (1)           | Non-vested benefits ..... <b>3c(1)</b> <u>263334</u>                                                                                                                                                   |
| (2)           | Vested benefits ..... <b>3c(2)</b> <u>1914902</u>                                                                                                                                                      |
| (3)           | Total active ..... <b>3c(3)</b> <u>689</u> <u>2178236</u>                                                                                                                                              |
| <b>d</b>      | Total ..... <b>3d</b> <u>742</u> <u>2211297</u>                                                                                                                                                        |
| <b>4</b>      | If the plan is at-risk, check the box and complete items (a) and (b) ..... <input type="checkbox"/>                                                                                                    |
| <b>a</b>      | Funding target disregarding prescribed at-risk assumptions ..... <b>4a</b>                                                                                                                             |
| <b>b</b>      | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor ..... <b>4b</b> |
| <b>5</b>      | Effective interest rate ..... <b>5</b> <u>6.46 %</u>                                                                                                                                                   |
| <b>6</b>      | Target normal cost ..... <b>6</b> <u>1180925</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.

|                                                                        |                                        |
|------------------------------------------------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                                       | <u>02/09/2012</u>                      |
| Signature of actuary                                                   | Date                                   |
| <u>LAWRENCE E. SCHERER</u>                                             | <u>11-06389</u>                        |
| Type or print name of actuary                                          | Most recent enrollment number          |
| <u>MERCER</u>                                                          | <u>216-830-8000</u>                    |
| Firm name                                                              | Telephone number (including area code) |
| <u>200 PUBLIC SQUARE, SUITE 900</u><br><u>CLEVELAND, OH 44114-2312</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) ..... | 0                     | 0                      |
| 8       | Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 0                     | 0                      |
| 9       | Amount remaining (Item 7 minus item 8).....                                                     | 0                     | 0                      |
| 10      | Interest on item 9 using prior year's actual return of <u>0.00</u> % .....                      |                       |                        |
| 11      | Prior year's excess contributions to be added to prefunding balance:                            |                       |                        |
| a       | Excess contributions (Item 38 from prior year) .....                                            |                       | 201602                 |
| b       | Interest on (a) using prior year's effective rate of <u>7.53</u> % .....                        |                       | 15181                  |
| c       | Total available at beginning of current plan year to add to prefunding balance .....            |                       | 216783                 |
| d       | Portion of (c) to be added to prefunding balance.....                                           |                       | 0                      |
| 12      | Reduction in balances due to elections or deemed elections.....                                 | 0                     | 0                      |
| 13      | Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....               | 0                     | 0                      |

| Part III | Funding percentages                                                                                                                                             |           |          |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| 14       | Funding target attainment percentage.....                                                                                                                       | <b>14</b> | 101.72 % |
| 15       | Adjusted funding target attainment percentage.....                                                                                                              | <b>15</b> | 101.72 % |
| 16       | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | <b>16</b> | 121.72 % |
| 17       | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....                                        | <b>17</b> | %        |

| Part IV                                                                           | Contributions and liquidity shortfalls |                                 |                          |                                   |                                 |
|-----------------------------------------------------------------------------------|----------------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 18 Contributions made to the plan for the plan year by employer(s) and employees: |                                        |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                          | (b) Amount paid by<br>employer(s)      | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 01/12/2012                                                                        | 1282000                                |                                 |                          |                                   |                                 |
|                                                                                   |                                        |                                 |                          |                                   |                                 |
|                                                                                   |                                        |                                 |                          |                                   |                                 |
|                                                                                   |                                        |                                 |                          |                                   |                                 |
|                                                                                   |                                        |                                 |                          |                                   |                                 |
|                                                                                   |                                        |                                 |                          |                                   |                                 |
| <b>Totals ►</b>                                                                   |                                        |                                 | <b>18(b)</b>             | 1282000                           | <b>18(c)</b>                    |
|                                                                                   |                                        |                                 |                          |                                   | 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.....                     | <b>19a</b> | 0       |
| b Contributions made to avoid restrictions adjusted to valuation date .....                                     | <b>19b</b> | 0       |
| c Contributions allocated toward minimum required contribution for current year adjusted to valuation date..... | <b>19c</b> | 1152619 |

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**

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.26 % | 2nd segment:<br>6.56 % | 3rd segment:<br>6.70 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 | <b>21b</b>             |                        |                        | 0                                                   |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              | <b>22</b>              |                        |                        | 61                                                  |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous items**

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

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

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

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

|                                                                                                                                                                                      |                     |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions).....                                                                                                        | <b>31</b>           | 1142721            |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                   | 0                  |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....                                                   | <b>34</b>           | 1142721            |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 0                   | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35).....                                                                                                                   | <b>36</b>           | 1142721            |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....                                                   | <b>37</b>           | 1152619            |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions).....                                                                                            | <b>38</b>           | 9898               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....                                                                       | <b>39</b>           | 0                  |
| <b>40</b> Unpaid minimum required contribution for all years .....                                                                                                                   | <b>40</b>           | 0                  |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                                           |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2010</b>                                                 |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b>              |
| For calendar plan year 2010 or fiscal plan year beginning 05/01/2010 and ending 04/30/2011                                                                                                                                |                                                                                                                                                                                                                        |                                                             |
| <b>A</b> Name of plan<br>INDIVIDUAL RETIREMENT PLAN FOR HOURLY-RATE EMPLOYEES OF KYKLOS BEARING INTERNATIONAL LLC.                                                                                                        |                                                                                                                                                                                                                        | <b>B</b> Three-digit plan number (PN) ▶ 003                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>KYKLOS BEARING INTERNATIONAL, LLC.                                                                                                                       |                                                                                                                                                                                                                        | <b>D</b> Employer Identification Number (EIN)<br>26-1979555 |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
|------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

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

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

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

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

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

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

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

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**(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)

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13-2834414

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 11 17                         | NONE                                                                                                     | 190887                                                                        | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

| <b>(b)</b><br>Service<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                  |                                                                                                                      |                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                          |                                                                                                                                                                                                          | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                        |

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

| <b>(b)</b><br>Service<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                  |                                                                                                                      |                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                          |                                                                                                                                                                                                          | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                        |

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

| <b>(b)</b><br>Service<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                  |                                                                                                                      |                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                          |                                                                                                                                                                                                          | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                        |

**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<br>(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<br>(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<br>(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.

| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|---------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------|
|                                                                                 |                                      |                                                                                            |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|                                                                                 |                                      |                                                                                            |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|                                                                                 |                                      |                                                                                            |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|                                                                                 |                                      |                                                                                            |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|                                                                                 |                                      |                                                                                            |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> 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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN;       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN;       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br>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).<br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      | <b>2010</b>                                   |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      | <b>This Form is Open to Public Inspection</b> |

For calendar plan year 2010 or fiscal plan year beginning **05/01/2010** and ending **04/30/2011**

|                                                                                                                           |                                                                    |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><b>INDIVIDUAL RETIREMENT PLAN FOR HOURLY-RATE EMPLOYEES OF KYKLOS BEARING INTERNATIONAL LLC.</b> | <b>B</b> Three-digit plan number (PN) ► <b>003</b>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>KYKLOS BEARING INTERNATIONAL, LLC.</b>                | <b>D</b> Employer Identification Number (EIN)<br><b>26-1979555</b> |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|----------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                      | <b>1a</b>       | <b>1160005</b>        |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                       |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                            | <b>1b(1)</b>    | <b>1180000</b>        | <b>1282000</b>  |
| <b>(2)</b> Participant contributions .....                                                         | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other .....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                      |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    |                       | <b>156062</b>   |
| <b>(2)</b> U.S. Government securities .....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                            |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                         | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                      |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                         | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                            | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                               | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                 | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>   |                       | <b>2064370</b>  |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                            | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 2340005               | 3502432         |

**Liabilities**

|                                                                           |           |   |       |
|---------------------------------------------------------------------------|-----------|---|-------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |       |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |       |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |       |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   | 36296 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 36296 |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 2340005 | 3466136 |
|-----------------------------------------------------------|-----------|---------|---------|

**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: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 1282000    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 1282000   |

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

|                                                                                                      |                 |      |      |
|------------------------------------------------------------------------------------------------------|-----------------|------|------|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> | 344  |      |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |      |      |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |      |      |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |      |      |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> |      |      |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> | 2542 |      |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |      | 2886 |

|                                                                                           |                 |     |     |
|-------------------------------------------------------------------------------------------|-----------------|-----|-----|
| (2) Dividends: <b>(A)</b> Preferred stock .....                                           | <b>2b(2)(A)</b> |     |     |
| <b>(B)</b> Common stock .....                                                             | <b>2b(2)(B)</b> |     |     |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> | 762 |     |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |     | 762 |

|                 |              |  |  |
|-----------------|--------------|--|--|
| (3) Rents ..... | <b>2b(3)</b> |  |  |
|-----------------|--------------|--|--|

|                                                                                           |                 |  |   |
|-------------------------------------------------------------------------------------------|-----------------|--|---|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> |  |   |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> |  |   |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  | 0 |

|                                                                                                   |                 | (a) Amount | (b) Total |
|---------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                                   | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            | 0         |
| (6) Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| (10) Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            | 83305     |
| <b>c</b> Other income.....                                                                        | <b>2c</b>       |            | 1264      |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....           | <b>2d</b>       |            | 1370217   |

**Expenses**

|                                                                                            |              |        |        |
|--------------------------------------------------------------------------------------------|--------------|--------|--------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 12211  |        |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> |        |        |
| (3) Other .....                                                                            | <b>2e(3)</b> |        |        |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |        | 12211  |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |        |        |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |        |        |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |        |        |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | <b>2i(1)</b> | 229765 |        |
| (2) Contract administrator fees .....                                                      | <b>2i(2)</b> |        |        |
| (3) Investment advisory and management fees .....                                          | <b>2i(3)</b> |        |        |
| (4) Other .....                                                                            | <b>2i(4)</b> | 2110   |        |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |        | 231875 |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |        | 244086 |

**Net Income and Reconciliation**

|                                                                               |              |  |         |
|-------------------------------------------------------------------------------|--------------|--|---------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 1126131 |
| <b>l</b> Transfers of assets:                                                 |              |  |         |
| (1) To this plan.....                                                         | <b>2l(1)</b> |  |         |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  |         |

**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: BKD LLP

(2) EIN: 44-0160260

**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  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 |     | X  |         |
| <b>b</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  |         |
| <b>c</b> 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  |         |
| <b>d</b> 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  |         |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 2500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |         |
| <b>g</b> 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  |         |
| <b>h</b> 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  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   | X   |    |         |
| <b>j</b> 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   |    |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     | X  |         |
| <b>n</b> 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. ....                                                                                                                        |     | X  |         |

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  
If yes, enter the amount of any plan assets that reverted to the employer this year ..... ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

**5b(1)** Name of plan(s)

**5b(2)** EIN(s)

**5b(3)** PN(s)

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

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

For calendar plan year 2010 or fiscal plan year beginning 05/01/2010 and ending 04/30/2011

|                                                                                                                           |                                                                    |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>INDIVIDUAL RETIREMENT PLAN FOR HOURLY-RATE EMPLOYEES OF KYKLOS BEARING INTERNATIONAL LLC.</u> | <b>B</b> Three-digit plan number (PN) ▶<br><u>003</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>KYKLOS BEARING INTERNATIONAL, LLC.</u>                | <b>D</b> Employer Identification Number (EIN)<br><u>26-1979555</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                                                                                       |          |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                 | <b>1</b> | <u>0</u>  |
| <b>2</b> 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):<br><br>EIN(s): _____<br><br><b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b> |          |           |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                                                                                       | <b>3</b> | <u>28</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                                         |                                        |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                                         |                                        |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                                         |                                        |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year .....                                                                                                                                                                                                                                                                                               | <b>6a</b>                               |                                        |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                               |                                        |                              |
| <b>c</b> 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).....                                                                                                                                                                                                                           | <b>6c</b>                               |                                        |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                                         |                                        |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes            | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |
| <b>8</b> 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?.....                                                                                                                   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                                |                                   |                                   |                               |                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

Schedule R (Form 5500) 2010  
v.092308.1

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

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

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

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

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

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

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

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

**Individual Retirement Plan for Hourly-Rate Employees of  
Kyklos Bearing International, LLC**

EIN 26-1979555    PN 003

Accountants' Report and Financial Statements  
April 30, 2011 and 2010

**Individual Retirement Plan for Hourly-Rate Employees of  
Kyklos Bearing International, LLC**  
April 30, 2011 and 2010

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## Independent Accountants' Report

Plan Administrator, Plan Management and Plan Trustee  
Individual Retirement Plan for Hourly-Rate Employees of  
Kyklos Bearing International, LLC  
Sandusky, Ohio

We were engaged to audit the accompanying statement of net assets available for benefits of Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC as of April 30, 2011, and the related statement of changes in net assets available for benefits for the year then ended and the accompanying supplemental schedules. These financial statements and schedules are the responsibility of the Plan's management.

Except as explained in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our 2010 audit provides a reasonable basis for our opinion.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, auditing procedures with respect to the information summarized in Note 3, which was certified by Fifth Third Bank, custodian of the Plan, for the period December 23, 2010 through April 30, 2011, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certification from the custodian as of and for the year ended April 30, 2011, that the information provided to the Plan Administrator by the custodian 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 schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the custodian, 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

We have audited the statement of net assets available for benefits of Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC as of April 30, 2010, and the related statements of changes in net assets available for benefits for the year then ended, and in our report dated January 13, 2011, we expressed our opinion that such financial statement presents fairly, in all material respects, the financial status of Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC as of April 30, 2010 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Plan's management.

*BKD, LLP*

Indianapolis, Indiana  
January 23, 2012

Federal Employer Identification Number: 44-0160260

# Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC

## Statements of Net Assets Available for Benefits April 30, 2011 and 2010

|                                           | <u>2011</u>                | <u>2010</u>                |
|-------------------------------------------|----------------------------|----------------------------|
| <b>Assets</b>                             |                            |                            |
| <b>Investments</b> , at fair value        | \$ 2,220,432               | \$ -                       |
| <b>Employer's Contribution Receivable</b> | 1,282,000                  | 1,180,000                  |
| <b>Cash</b>                               | <u>-</u>                   | <u>1,160,005</u>           |
| Total assets                              | 3,502,432                  | 2,340,005                  |
| <b>Liabilities</b>                        |                            |                            |
| Administrative expenses payable           | <u>36,296</u>              | <u>-</u>                   |
| <b>Net Assets Available for Benefits</b>  | <u><u>\$ 3,466,136</u></u> | <u><u>\$ 2,340,005</u></u> |

**Individual Retirement Plan for Hourly-Rate Employees of  
Kyklos Bearing International, LLC**  
**Statements of Changes in Net Assets Available for Benefits**  
**Years Ended April 30, 2011 and 2010**

|                                                             | <u>2011</u>                | <u>2010</u>                |
|-------------------------------------------------------------|----------------------------|----------------------------|
| <b>Additions</b>                                            |                            |                            |
| <b>Investment Income</b>                                    |                            |                            |
| Net appreciation in fair value of investments               | \$ 83,305                  | \$ -                       |
| Interest and dividends                                      | 3,648                      | -                          |
| Other income                                                | <u>1,264</u>               | <u>-</u>                   |
| Net investment income                                       | 88,217                     | -                          |
| <b>Contributions</b>                                        |                            |                            |
| Employer                                                    | <u>1,282,000</u>           | <u>1,180,000</u>           |
| Total additions                                             | <u>1,370,217</u>           | <u>1,180,000</u>           |
| <b>Deductions</b>                                           |                            |                            |
| Benefits paid to participants                               | 14,321                     | -                          |
| Administrative expenses                                     | <u>229,765</u>             | <u>-</u>                   |
| Total deductions                                            | <u>244,086</u>             | <u>-</u>                   |
| <b>Net Increase</b>                                         | 1,126,131                  | 1,180,000                  |
| <b>Net Assets Available for Benefits, Beginning of Year</b> | <u>2,340,005</u>           | <u>1,160,005</u>           |
| <b>Net Assets Available for Benefits, End of Year</b>       | <u><u>\$ 3,466,136</u></u> | <u><u>\$ 2,340,005</u></u> |

# Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC

## Notes to Financial Statements April 30, 2011 and 2010

### Note 1: Description of the Plan

The following description of Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC (Plan) provides only general information. Additional information about the vesting and benefit provisions and the Pension Benefit Guarantee Corporation's (PBGC) benefit guarantee is contained in the Plan Document and *Summary Plan Description*, which are available from the Plan Administrator. The Plan was established May 1, 2008.

#### **General**

The Plan is a non-contributory defined-benefit plan sponsored by Kyklos Bearing International, LLC (Company) for the benefit of its hourly-rate employees who are covered by a collective bargaining agreement and who have at least one year of service and are 21 years of age or older. The collective bargaining agreement must be with the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America. Employees accruing benefits or are being credited with additional years of service with the Delphi Hourly-Rate Employee Pension Plan or the General Motors Hourly-Rate Employees Pension Plan are not eligible to participate. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA). A member of Company management serves as the trustee of the Plan. Effective December 23, 2010, Fifth Third Bank serves as the Plan's custodian.

The Plan is a cash balance plan, whereby an individual account is maintained for each participant. Participants' accounts are credited quarterly with regular credits and interest credits. Interest credits are based on the annual interest rate on Thirty (30) Year Treasury Securities in effect for the third month preceding the beginning of the Plan year.

#### **Contributions**

Employer contribution credits are 5.4% of the participant's eligible compensation as of the last day of the Plan year or up to the date of separation from employment. Employee and rollover contributions are not permitted.

#### **Pension Benefits**

Benefits under the Plan are based on employees' account balance, which consists of the accumulation of credits as noted above. Normal retirement age for Plan benefits is 65. Participants may elect to receive benefits, whether or not they are an employee, upon early retirement at age 60, provided that they have at least ten years of service with the Company or age 55 provided the combined years of age and service totals 85 or more. Accrued benefits are payable as an annuity over the participant's lifetime or as a qualified joint and one-half survivor annuity. Participants may elect to receive a lump-sum payment.

# **Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC**

## **Notes to Financial Statements April 30, 2011 and 2010**

### ***Death Benefits***

The spouse of a participant (to whom participant has been married to for at least one year at the time of death) will receive a monthly annuity, or a lump-sum payment if elected, as defined in the Plan, upon the death of the participant. The surviving spouse's annuity is equal to the participant's monthly benefit. This benefit is immediately payable to the spouse if the participant was already receiving benefits. If the participant was not already receiving benefits, payments to the spouse may commence as of the earliest date the participant would have received benefits.

### ***Vesting***

Eligible employees are fully vested upon completion of three years of credited service, attainment of age 65, death or full disability.

### ***Plan Termination***

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

- a. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees 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 Pension Benefit Guaranty Corporation (PBGC) up to the applicable limitations discussed below.
- c. 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. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

# **Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC**

## **Notes to Financial Statements April 30, 2011 and 2010**

### **Note 2: Summary of Significant Accounting Policies**

#### ***Basis of Accounting***

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

#### ***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets available for benefits, 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.

#### ***Valuation of Investments and Income Recognition***

Mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year end.

Purchases and sale 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 includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### ***Payment of Benefits***

Benefit payments to participants are recorded upon distribution.

#### ***Administrative Expenses***

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

#### ***Accumulated Plan Benefits***

Accumulated plan benefits (see Note 5) are those estimated future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions for the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to:

- a. Retired or terminated employees or their beneficiaries
- b. Present employees or their beneficiaries

# Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC

## Notes to Financial Statements April 30, 2011 and 2010

Benefits under the Plan are based on employee's account balance. The accumulated plan benefits for active employees are based on years of service to the date the benefit information is presented (the valuation date). Benefits payable under all circumstances — retirement, death, disability and termination of employment — are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated plan benefits.

### **Plan Tax Status**

The Plan has requested but not yet received a determination letter from the Internal Revenue Service. However, the Plan Administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations by tax authorities for years before 2007.

### **Note 3: Investments**

The Plan's investments are held by Fifth Third Bank. The Plan's investments (including investments bought, sold and held during the year) appreciated in fair value as follows:

|                   | <b>2011</b>                                                   |                                          |
|-------------------|---------------------------------------------------------------|------------------------------------------|
|                   | <b>Net<br/>Appreciation<br/>in Fair Value<br/>During Year</b> | <b>Fair Value<br/>at End<br/>of Year</b> |
| Mutual funds      | \$ 83,305                                                     | \$ 2,064,370                             |
| Money market fund | -                                                             | 156,062                                  |
|                   | <u>\$ 83,305</u>                                              | <u>\$ 2,220,432</u>                      |

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

|                                        | <b>2011</b> |
|----------------------------------------|-------------|
| PIMCO Total Return Bond Fund           | \$ 742,319  |
| American Funds EuroPacific Growth Fund | 352,732     |
| Columbia Mid Cap Index Fund            | 203,000     |
| Fifth Third Equity Index Fund          | 337,154     |

Interest and dividends realized on the Plan's investments for the year ended 2011 was \$3,648.

# Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC

## Notes to Financial Statements April 30, 2011 and 2010

### Note 4: Fair Value of Plan Assets

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also specifies a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy.

#### ***Investments***

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include mutual funds and the money market fund. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. There are no Level 2 securities held by the Plan. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. There are no Level 3 securities held by the Plan.

# Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC

## Notes to Financial Statements April 30, 2011 and 2010

The following table presents the fair value measurements of assets recognized in the accompanying statement of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at April 30, 2011:

|                              |                     | 2011<br>Fair Value Measurements Using                                         |                                                           |                                                    |
|------------------------------|---------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------|
|                              |                     | Quoted Prices<br>in Active<br>Markets for<br>Identical<br>Assets<br>(Level 1) | Significant<br>Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) |
|                              | Fair<br>Value       |                                                                               |                                                           |                                                    |
| Money Market Fund            | \$ 156,062          | \$ 156,062                                                                    | \$ -                                                      | \$ -                                               |
| Mutual Funds                 |                     |                                                                               |                                                           |                                                    |
| Bond                         | 879,433             | 879,433                                                                       | -                                                         | -                                                  |
| Diversified Emerging Markets | 152,861             | 152,861                                                                       | -                                                         | -                                                  |
| Large Blend                  | 337,154             | 337,154                                                                       | -                                                         | -                                                  |
| Mid Cap Blend                | 203,000             | 203,000                                                                       | -                                                         | -                                                  |
| Small Cap Blend              | 24,804              | 24,804                                                                        | -                                                         | -                                                  |
| Real Estate                  | 114,386             | 114,386                                                                       | -                                                         | -                                                  |
| International                | 352,732             | 352,732                                                                       | -                                                         | -                                                  |
|                              | <u>\$ 2,220,432</u> | <u>\$ 2,220,432</u>                                                           | <u>\$ -</u>                                               | <u>\$ -</u>                                        |

### Note 5: Accumulated Plan Benefits

An actuary from Mercer determines the actuarial present value of accumulated plan benefits, which is the 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.

# Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC

## Notes to Financial Statements April 30, 2011 and 2010

The accumulated plan benefit information as of the beginning of the Plan year was as follows:

|                                                            | <b>May 1,<br/>2010</b>     | <b>May 1,<br/>2009</b>   |
|------------------------------------------------------------|----------------------------|--------------------------|
| Actuarial present value of accumulated plan benefits:      |                            |                          |
| Vested benefits                                            |                            |                          |
| Active participants                                        | \$ 1,826,739               | \$ 361,327               |
| Other participants                                         | 33,061                     | 7,570                    |
|                                                            | <u>1,859,800</u>           | <u>368,897</u>           |
| Nonvested benefits                                         | <u>249,694</u>             | <u>594,178</u>           |
| Total actuarial present value of accumulated plan benefits | <u><u>\$ 2,109,494</u></u> | <u><u>\$ 963,075</u></u> |

Changes in the actuarial present value of accumulated plan benefits were as follows:

|                                                                            | <b>May 1,<br/>2010</b>     | <b>May 1,<br/>2009</b>   |
|----------------------------------------------------------------------------|----------------------------|--------------------------|
| Actuarial present value of accumulated plan benefits,<br>beginning of year | \$ 963,075                 | \$ -                     |
| Increase during the year attributable to                                   |                            |                          |
| Benefits accumulated, net of gains/losses                                  | 1,207,815                  | 963,075                  |
| Increase for interest due to the decrease in discount period               | 67,415                     | -                        |
| Assumption changes (change in interest credit rate)                        | (128,811)                  | -                        |
| Net increase                                                               | <u>1,146,419</u>           | <u>963,075</u>           |
| Actuarial present value of accumulated plan benefits,<br>end of year       | <u><u>\$ 2,109,494</u></u> | <u><u>\$ 963,075</u></u> |

Significant assumptions underlying the actuarial computations are:

- Discount rate: 7.00%
- Assumed interest accumulation rate: 2011: 4.60%, 2010: 5.25%
- Mortality basis: Combined RP 2000 blue collar generational male and female mortality tables
- Retirement: 55-61: 10%, 62: 25%, 63-64: 15%, 65-69: 30% and > 70: 100%
- Asset valuation: Market

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

# **Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC**

## **Notes to Financial Statements April 30, 2011 and 2010**

### **Note 6: Party-in-Interest Transactions**

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons.

The Plan invests in mutual funds with the Plan custodian, and fees for trust and management services paid to Fifth Third Bank were \$3,780 for 2011. Actuarial fees paid by the Plan to Mercer were \$209,912 for 2011. Legal fees paid by the Plan totaled \$16,073 for 2011.

The Company provides certain administrative services at no cost to the Plan.

### **Note 7: 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 of which are subject to change. Due to uncertainties inherent in the estimation and assumption 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.

The current protracted economic decline continues to present pension plans with difficult circumstances and challenges, which in some cases have resulted in large and unanticipated declines in the fair value of investments. The financial statements have been prepared using values and information currently available to the Plan.

Given the volatility of current economic conditions, the values of assets recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the Plan.

### **Note 8: Subsequent Events**

Subsequent events have been evaluated through the date of the Independent Accountants' Report, which is the date the financial statements were available to be issued.

## **Supplemental Schedules**

# Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC

EIN 26-1979555    PN 003

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

April 30, 2011

| (a)(b)<br>Identity of Issuer           | (c)<br>Description of Investment | (d)<br>Cost  | (e)<br>Market Value |
|----------------------------------------|----------------------------------|--------------|---------------------|
| <b>Fifth Third Bank</b>                |                                  |              |                     |
| <b>Mutual Funds</b>                    |                                  |              |                     |
| iShares Barclays TIPS Bond Fund        | 400 shares                       | \$ 43,360    | \$ 44,464           |
| Oppenheimer International Bond Fund    | 13,625 shares                    | 88,198       | 92,650              |
| PIMCO Total Return Bond Fund           | 67,300 shares                    | 732,452      | 742,319             |
| American Funds EuroPacific Growth Fund | 7,835 shares                     | 329,798      | 352,732             |
| Columbia Mid Cap Index Fund            | 15,700 shares                    | 189,719      | 203,000             |
| Columbia Small Cap Index Fund          | 1,300 shares                     | 22,932       | 24,804              |
| *Fifth Third Equity Index Fund         | 13,427 shares                    | 326,716      | 337,154             |
| Oppenheimer Developing Markets Fund    | 4,085 shares                     | 140,200      | 152,861             |
| Vanguard REIT ETF Fund                 | 1,850 shares                     | 107,692      | 114,386             |
|                                        |                                  | 1,981,067    | 2,064,370           |
| <b>Money Market Fund</b>               |                                  |              |                     |
| *Fifth Third Banksafe Trust Fund       | 156,062 shares                   | 156,062      | 156,062             |
|                                        |                                  | \$ 2,137,129 | \$ 2,220,432        |

\* Party-in-interest

# Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC

EIN 26-1979555    PN 003

## Schedule H, Line 4j - Schedule of Reportable Transactions April 30, 2011

| (a)<br>Identity of<br>Party<br>Involved | (b)<br>Description of Asset            | (c)<br>Purchase<br>Price | (d)<br>Selling<br>Price | (g)<br>Cost of<br>Asset | (h)<br>Current Value<br>of Asset on<br>Transaction<br>Date | (i)<br>Net Gain<br>or (Loss) |
|-----------------------------------------|----------------------------------------|--------------------------|-------------------------|-------------------------|------------------------------------------------------------|------------------------------|
| Issuer                                  | Fifth Third Banksafe Trust Fund        |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | \$ 2,329,462             |                         | \$ 2,329,462            | \$ 2,329,462                                               |                              |
|                                         | Sales                                  |                          | \$ 2,173,400            | 2,173,400               | 2,173,400                                                  | \$ -                         |
| Issuer                                  | Fifth Third Equity Index Fund          |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | 326,716                  |                         | 326,716                 | 326,716                                                    |                              |
| Issuer                                  | Oppenheimer Developing Markets Fund    |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | 140,200                  |                         | 140,200                 | 140,200                                                    |                              |
| Issuer                                  | PIMCO Total Return Bond Fund           |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | 732,452                  |                         | 732,452                 | 732,452                                                    |                              |
| Issuer                                  | Columbia Mid Cap Index Fund            |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | 189,719                  |                         | 189,719                 | 189,719                                                    |                              |
| Issuer                                  | American Funds EuroPacific Growth Fund |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | 329,798                  |                         | 329,798                 | 329,798                                                    |                              |

### Schedule SB, Line 26 — Schedule of Active Participant Data

| Attained age | Years of credited service |     |     |       |       |       |       |       |       |         | Total |
|--------------|---------------------------|-----|-----|-------|-------|-------|-------|-------|-------|---------|-------|
|              | Under 1                   | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40 & Up |       |
| Under 25     |                           | 27  |     |       |       |       |       |       |       |         | 27    |
| 25 - 29      |                           | 69  | 1   | 3     |       |       |       |       |       |         | 73    |
| 30 - 34      |                           | 77  |     | 16    |       |       |       |       |       |         | 93    |
| 35 - 39      |                           | 77  | 3   | 24    |       |       |       |       |       |         | 104   |
| 40 - 44      |                           | 91  | 4   | 14    |       |       |       |       |       |         | 109   |
| 45 - 49      |                           | 66  | 1   | 15    |       |       |       |       |       |         | 82    |
| 50 - 54      |                           | 76  | 1   | 9     |       |       | 1     |       |       |         | 87    |
| 55 - 59      |                           | 57  | 3   | 7     |       |       | 1     | 1     |       |         | 69    |
| 60 - 64      |                           | 41  |     | 2     |       |       |       | 1     |       |         | 44    |
| 65 - 69      |                           |     |     | 1     |       |       |       |       |       |         | 1     |
| 70 & Up      |                           |     |     |       |       |       |       |       |       |         |       |
| Total        |                           | 581 | 13  | 91    |       |       | 2     | 2     |       |         | 689   |

In each cell, the number is the count of active participants for each age/service combination. Average pay is not shown for plans with less than 1,000 active participants.

### **Schedule SB, Line 25 — Change in Method**

The asset method was changed from fair market value to an annual average of the adjusted market value over the last two years preceding the valuation date. This change qualifies for automatic IRS approval.

## Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 61.

| (A)<br><br>Retirement<br>age | (B)<br><br>Retirement<br>Percent | (C)<br><br>Lx | (D)<br><br>Number of<br>employees<br>expected to<br>retire<br>(B) x (C) | (E)<br><br>(A) x (D) |
|------------------------------|----------------------------------|---------------|-------------------------------------------------------------------------|----------------------|
| 55                           | 10.00%                           | 100,000       | 10,000                                                                  | 550,000              |
| 56                           | 10.00%                           | 90,000        | 9,000                                                                   | 504,000              |
| 57                           | 10.00%                           | 81,000        | 8,100                                                                   | 461,700              |
| 58                           | 10.00%                           | 72,900        | 7,290                                                                   | 422,820              |
| 59                           | 10.00%                           | 65,610        | 6,561                                                                   | 387,099              |
| 60                           | 10.00%                           | 59,049        | 5,905                                                                   | 354,294              |
| 61                           | 10.00%                           | 53,144        | 5,314                                                                   | 324,179              |
| 62                           | 25.00%                           | 47,830        | 11,957                                                                  | 741,360              |
| 63                           | 15.00%                           | 35,872        | 5,381                                                                   | 338,993              |
| 64                           | 15.00%                           | 30,491        | 4,574                                                                   | 292,718              |
| 65                           | 30.00%                           | 25,918        | 7,775                                                                   | 505,395              |
| 66                           | 30.00%                           | 18,142        | 5,443                                                                   | 359,220              |
| 67                           | 30.00%                           | 12,700        | 3,810                                                                   | 255,264              |
| 68                           | 30.00%                           | 8,890         | 2,667                                                                   | 181,351              |
| 69                           | 30.00%                           | 6,223         | 1,867                                                                   | 128,813              |
| 70                           | 100.00%                          | 4,356         | 4,356                                                                   | 304,919              |
|                              |                                  |               |                                                                         |                      |
| Total                        |                                  |               | 100,000                                                                 | 6,112,125            |
| Average                      |                                  |               |                                                                         | 61                   |

## Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

### Actuarial assumptions

---

#### Discount rate sponsor elections

|                                     |               |
|-------------------------------------|---------------|
| ▪ Segment rates or full yield curve | Segment rates |
| ▪ Look-back months                  | 0             |
| ▪ First 5 years                     | 4.26%         |
| ▪ Next 15 years                     | 6.56%         |
| ▪ Over 20 years                     | 6.70%         |

---

#### Mortality sponsor elections

|                                     |                                                                                                                                                                                              |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ▪ Healthy and disabled participants | Section 430(h)(3) prescribed separate generational annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement. |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

---

#### Cash balance plans

|                              |                                               |
|------------------------------|-----------------------------------------------|
| ▪ Interest accumulation rate | 4.60%                                         |
| ▪ Whipsaw calculations       | No                                            |
| ▪ Annuity conversion         | Not applicable (all take immediate lump sums) |

---

#### Other economic assumptions

|                              |                                         |
|------------------------------|-----------------------------------------|
| ▪ Salary increases           | 3.00% per year                          |
| ▪ Inflation                  | 2.00% per year                          |
| ▪ Expected investment return | 0% per year for years 2008 through 2010 |
| ▪ Expenses                   | Not applicable                          |

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## Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

### Demographic assumptions

#### Withdrawal

Three year select period with rates as follows:

| Service | Percentage |         |
|---------|------------|---------|
|         | Male       | Female  |
| 0       | 20.00%     | 20.00%  |
| 1       | 15.00%*    | 15.00%* |
| 2       | 10.00%*    | 10.00%* |

\*5.00% at ages 40 and over

Ultimate rates based on 50% of the SOA 2003  
 Study Small Plan Withdrawal Table. Sample  
 ultimate rates follow:

| Attained age | Percentage |        |
|--------------|------------|--------|
|              | Male       | Female |
| 20           | 12.15%     | 12.15% |
| 25           | 9.75%      | 9.75%  |
| 30           | 7.75%      | 7.75%  |
| 35           | 6.05%      | 6.05%  |
| 40           | 4.70%      | 4.70%  |
| 45           | 3.65%      | 3.65%  |
| 50           | 2.80%      | 2.80%  |
| 55           | 2.10%      | 2.10%  |
| 60           | 1.50%      | 1.50%  |
| 65           | N/A        | N/A    |

#### Disability incidence

1985 Pension Disability Table, Class 3. Sample  
 rates follow:

| Attained age | Percentage |        |
|--------------|------------|--------|
|              | Male       | Female |
| 30           | 0.31%      | 0.25%  |
| 40           | 0.60%      | 0.55%  |
| 50           | 1.22%      | 1.20%  |
| 60           | 3.24%      | 2.33%  |
| 69           | 5.45%      | 3.33%  |

#### Retirement age

| Attained age | Percentage |        |
|--------------|------------|--------|
|              | Male       | Female |
| 55 - 61      | 10.0%      | 10.0%  |
| 62           | 25.0%      | 25.0%  |
| 63 - 64      | 15.0%      | 15.0%  |
| 65 - 69      | 30.0%      | 30.0%  |
| 70           | 100.0%     | 100.0% |

## Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

|                                                   |                                                                                                                      |                                   |                            |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------|
| Benefit commencement age for                      |                                                                                                                      |                                   |                            |
| ▪ Future vested deferred                          | N/A (all take immediate lump sums)                                                                                   |                                   |                            |
| ▪ Current vested deferred                         | N/A (all take immediate lump sums)                                                                                   |                                   |                            |
| Spouse assumptions                                | <b><u>Male participants</u></b>                                                                                      | <b><u>Female participants</u></b> |                            |
| ▪ Percentage married                              | 80%                                                                                                                  | 80%                               |                            |
| ▪ Spouse age difference                           | 3 years younger                                                                                                      | 3 years older                     |                            |
| <b>Form of payment</b>                            | <b><u>Lump sum</u></b>                                                                                               | <b><u>Single life</u></b>         | <b><u>100% J&amp;S</u></b> |
| ▪ Active retirements                              | 100%                                                                                                                 | 0%                                | 0%                         |
| ▪ Future vested deferred                          | 100%                                                                                                                 | 0%                                | 0%                         |
| ▪ Future disabilities                             | 100%                                                                                                                 | 0%                                | 0%                         |
| ▪ Future deaths                                   | 100%                                                                                                                 | 0%                                | N/A                        |
| ▪ Current vested deferred                         | 100%                                                                                                                 | 0%                                | 0%                         |
| <b>Other</b>                                      | All non-layoff employees assumed to work 2080 hours per year. All layoff employees assumed to work 0 hours per year. |                                   |                            |
| <b>Unpredictable contingent event assumptions</b> | Not applicable                                                                                                       |                                   |                            |

### Actuarial methods

#### Asset methods

The asset valuation method is an average of the adjusted market value for each year during the last two years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

#### Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all plan participants as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.

## Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

### Minimum funding methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

### Maximum deductible contribution method

Calculations of maximum deductible contributions include the excess of the funding target computed using the projected unit credit method over the minimum funding target. The objective of the projected unit credit method is to fund each participant's benefits under the plan as they accrue, taking into consideration expected future compensation increases. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's **projected funding target** is the present value of benefits based on credited service as of the beginning of the plan year and projected compensation that would be used in the calculation of the benefit on each expected separation date. If multiple decrements are used, the projected funding target for an individual is the sum of the component projected funding targets associated with the various anticipated separation dates.

## **Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**

- The plan's **projected funding** target is the sum of the projected funding targets for all participants under the plan. The excess of the plan's projected funding target over the plan's funding target is included in the "cushion amount."

## Schedule SB, Part V — Summary of Plan Provisions

### Benefits included or excluded

Unless noted below, all benefits provided by the plan, as stated and amended through Amendment #4, are included in this valuation.

- **Most recent plan amendments included:** Amendment #4 is included because it was adopted by the valuation date and is effective by the end of the plan year.
- **Plan amendments excluded:** Amendment #5, which changed multiple sections and subsections of the plan document, is excluded because it was adopted after the valuation date.
- **IRC Section 436 benefit restrictions:**
  - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
  - *Plan amendments:* See above.
  - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
  - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Late retirement increases:**
  - *Active participants:* There are no active employees older than age 65.
  - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued based on actual cash balance amount earned as of the valuation date with interest credits calculated as the greater of the 30-year treasury rate for the third month preceding the plan year and the first PPA 417(e) segment rate.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.
- **IRC Section 415(b) benefit limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

## Schedule SB, Part V — Summary of Plan Provisions

### Summary of major plan provisions

|                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Effective date and plan year                     | Original plan: May 1, 2008<br>Plan year: May 1 through April 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Status of the plan                               | The plan has ongoing benefit accruals and new employees are eligible to participate in the plan once they satisfy the participation requirements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Significant events that occurred during the year | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Definitions</b>                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| ▪ Covered employees                              | <p>Any person employed by the employer on an hourly basis who is covered by a collective bargaining agreement between the Employer (Kyklos Bearing International, LLC and any Affiliate which adopts this Plan) and the Union (International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America) but excluding any leased employee.</p> <p>An employee who is accruing benefits or is being credited with additional years of credited service with the Delphi Hourly-Rate Employees Pension Plan or the General Motors Hourly-Rate Employees Pension Plan is not eligible to participate until such additional accruals or service crediting stops.</p> |
| ▪ Participation                                  | <p>Eligible for Plan participation if credited with an Hour of Service on or after May 1, 2008, at least age 21, and credited with at least one year of Service (completion of 750 Hours of Service) within the 12 months from date first credited with an Hour of Service on or after date of employment, or from Reemployment Date following a Break in Service, or, if later, in any calendar year. Participation begins on the first of the month after the month in which the Employee satisfies such conditions and Plan only applies to an Employee who is credited with an Hour of Service, terminates employment or becomes disabled on or after May 1, 2008.</p>               |
| ▪ Employee contributions                         | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| ▪ Vesting service                                | A year in which the Employee completes 750 Hours of Service. Includes all service with General Motors or Delphi Corporation prior to May 1, 2008. However, no service is credited for any period of employment prior to the year the Employee attains age 18. Measured on a Plan Year basis.                                                                                                                                                                                                                                                                                                                                                                                             |

## Schedule SB, Part V — Summary of Plan Provisions

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ▪ Compensation              | For any plan year, base pay, vacation pay, holiday pay, bereavement pay, jury duty pay, plus any applicable COLA. Compensation does not include overtime pay, shift premiums, seven day premiums, performance bonus pay, suggestion awards, or any other special payments, fees or allowances. Pay is limited by the maximum compensation described in code Section 401(a)(17).                                                                                                                                                                                                                                                                                                                                                                                                                  |
| ▪ Cash Accumulation Account | Initially zero and receives Pay Credits and Interest Credits.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| ▪ Pay Credits               | On the last day of each calendar year a Pay Credit equal to 5.4% of Compensation will be credited to the Cash Accumulation Account. In the year in which the Participant separates from employment, the Participant will be credited with Pay Credits as of the date of separation. In the first year of participation, Pay credits are determined on a pro rata basis, with pro rata Compensation equal to annual Compensation multiplied by the number of calendar months of participation over 12.                                                                                                                                                                                                                                                                                            |
| ▪ Interest Credits          | Interest is credited to the Cash Accumulation Account as of the end of each calendar year. When a Participant is no longer an active participant, Interest Credits only, are made through the end of the month before the Annuity Starting Date. In the year of distribution, the Interest Credit Factor (i.e. the annual interest rate on 30-year treasury securities in effect for third month preceding the beginning of the Plan Year) is multiplied by a fraction equal to the number of completed months for that year through the end of the month before the Annuity Starting Date over 12. Interest Credits for a year are calculated on the Cash Accumulation Account as of the end of the prior calendar year including Pay Credits and Interest Credits for the prior calendar year. |
| ▪ Accrued benefit           | Cash Accumulation Account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| ▪ Actuarial equivalent      | Based on applicable interest rate per IRC Section 417(e)(3)(C) for the third month before the first day of the plan year distribution begins and the applicable mortality table prescribed in IRC Section 417(e)(3)(B) which is a mortality table based on the mortality table specified under IRC Section 430(h)(3) without regard to subparagraphs (C) or (D) of such Code Section.                                                                                                                                                                                                                                                                                                                                                                                                            |

## Schedule SB, Part V — Summary of Plan Provisions

|                                                    |                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Normal retirement</b>                           |                                                                                                                                                                                                                                                                                                                                                                           |
| ▪ Eligibility                                      | First of the month on or after age 65                                                                                                                                                                                                                                                                                                                                     |
| ▪ Benefit                                          | Cash Accumulation Account                                                                                                                                                                                                                                                                                                                                                 |
| <b>Early retirement</b>                            |                                                                                                                                                                                                                                                                                                                                                                           |
| ▪ Eligibility                                      | Age 60 with 10 years of Vesting Service or age 55 with age plus Vesting Service at least 85                                                                                                                                                                                                                                                                               |
| ▪ Benefit                                          | Cash Accumulation Account                                                                                                                                                                                                                                                                                                                                                 |
| <b>Late retirement</b>                             |                                                                                                                                                                                                                                                                                                                                                                           |
| ▪ Eligibility                                      | First of the month on or after termination of employment after normal retirement date for any reason other than death.                                                                                                                                                                                                                                                    |
| ▪ Benefit                                          | Cash Accumulation Account                                                                                                                                                                                                                                                                                                                                                 |
| <b>Deferred vested</b>                             |                                                                                                                                                                                                                                                                                                                                                                           |
| ▪ Eligibility                                      | 3 years of Vesting Service or age 65 and working                                                                                                                                                                                                                                                                                                                          |
| ▪ Benefit                                          | Cash Accumulation Account                                                                                                                                                                                                                                                                                                                                                 |
| <b>Disability</b>                                  |                                                                                                                                                                                                                                                                                                                                                                           |
| ▪ Eligibility                                      | Prior to age 65 and after earning 10 years of Vesting Service, an Employee with seniority sustains an injury or incurs an illness that prevents the Employee from engaging in his/her regular employment and based on medical evidence is found to be wholly and permanently prevented from engaging in regular employment at the plant where the Employee has seniority. |
| ▪ Benefit                                          | Cash Accumulation Account                                                                                                                                                                                                                                                                                                                                                 |
| <b>Pre-retirement death</b>                        |                                                                                                                                                                                                                                                                                                                                                                           |
| ▪ Eligibility                                      | Death prior to Annuity Starting Date. Payable to Spouse or other Beneficiary (or estate if no Spouse or Beneficiary).                                                                                                                                                                                                                                                     |
| ▪ Benefit prior to early retirement                | Cash Accumulation Account or if married Actuarial Equivalent of the Cash Accumulation Account payable as life annuity to spouse of at least one year                                                                                                                                                                                                                      |
| ▪ Benefit after early but before normal retirement | Cash Accumulation Account or if married Actuarial Equivalent of the Cash Accumulation Account payable as life annuity to spouse of at least one year                                                                                                                                                                                                                      |
| ▪ Benefit after normal retirement                  | Cash Accumulation Account or if married Actuarial Equivalent of the Cash Accumulation Account payable as life annuity to spouse of at least one year                                                                                                                                                                                                                      |

## Schedule SB, Part V — Summary of Plan Provisions

### Form of benefits

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ▪ Automatic form for unmarried participants | Single life annuity. If the sum of annuity payments is less than the Cash Accumulation Account when the participant dies, a lump sum equal to the difference of the Cash Accumulation Account and the total annuity payments will be paid to the participant's estate.                                                                                                                                                                                                             |
| ▪ Automatic form for married participants   | Actuarially reduced 100% qualified joint and survivor annuity. If the sum of annuity payments both to the participant and spouse is less than the Cash Accumulation Account at the point both have died, a lump sum equal to the difference of the Cash Accumulation Account and the total annuity payments will be paid to the estate.                                                                                                                                            |
| ▪ Optional forms                            | Lump sum of Cash Accumulation Account, life annuity (if married), 50%, 75% or 100% contingent annuitant annuity<br><br>If the sum of annuity payments both to the participant and spouse is less than the Cash Accumulation Account at the point both have died, a lump sum equal to the difference of the Cash Accumulation Account and the total annuity payments will be paid to the estate.<br><br>All optional forms are the actuarial equivalent of the single life annuity. |

### Miscellaneous

|                                          |                                                                                                                                                                                                                                                          |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ▪ Maximum compensation                   | Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually. For 2010, the limit is \$245,000. |
| ▪ Maximum benefits                       | Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2010, the limit is \$195,000.                                                                                                                          |
| ▪ Funding medium                         | Trust                                                                                                                                                                                                                                                    |
| ▪ Benefits not included in the valuation | None                                                                                                                                                                                                                                                     |

## **Schedule SB, Part V — Summary of Plan Provisions**

### **Plan provision changes since prior valuation**

- None.

### **Schedule SB, Line 24 — Change in Actuarial Assumptions**

- Interest discounts were updated from 2009 to 2010 in accordance with PPA and the sponsor changed their interest rate election from full yield curve with a one month look-back to segment rates with no look-back months.
- In addition, we updated the interest accumulation rate from 5.25% to 4.60% to better reflect expected future plan experience.

**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

**2010****This Form is Open to Public  
Inspection**

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**B** Three-digit

plan number (PN) ▶

003

INDIVIDUAL RETIREMENT PLAN FOR HOURLY-RATE EMPLOYEES OF KYKLOS BEARING

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF**D** Employer Identification Number (EIN)

KYKLOS BEARING INTERNATIONAL, LLC.

26-1979555

**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 5 Day 1 Year 2010**2** Assets:

|                               |           |           |
|-------------------------------|-----------|-----------|
| <b>a</b> Market value.....    | <b>2a</b> | 2,281,424 |
| <b>b</b> Actuarial value..... | <b>2b</b> | 2,249,501 |

**3** Funding target/participant count breakdown

|                                                                            | (1) Number of participants | (2) Funding Target |
|----------------------------------------------------------------------------|----------------------------|--------------------|
| <b>a</b> For retired participants and beneficiaries receiving payment..... | <b>3a</b> 0                | 0                  |
| <b>b</b> For terminated vested participants.....                           | <b>3b</b> 53               | 33,061             |
| <b>c</b> For active participants:                                          |                            |                    |
| (1) Non-vested benefits.....                                               | <b>3c(1)</b>               | 263,334            |
| (2) Vested benefits.....                                                   | <b>3c(2)</b>               | 1,914,902          |
| (3) Total active.....                                                      | <b>3c(3)</b> 689           | 2,178,236          |
| <b>d</b> Total.....                                                        | <b>3d</b> 742              | 2,211,297          |

**4** If the plan is at-risk, check the box and complete items (a) and (b) ☐

|                                                                                                                                                                                                      |           |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>a</b> Funding target disregarding prescribed at-risk assumptions.....                                                                                                                             | <b>4a</b> |  |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor..... | <b>4b</b> |  |

**5** Effective interest rate..... **5** 6.46 %**6** Target normal cost..... **6** 1,180,925**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**

Lawrence E. Scherer WES

Signature of actuary

2/9/2012

Date

LAWRENCE E. SCHERER

11-06389

Type or print name of actuary

Most recent enrollment number

MERCER

(216) 830-8000

200 PUBLIC SQUARE, SUITE 900 Firm name

Telephone number (including area code)

CLEVELAND

OH 44114-2312

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 |
|----------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 0                     | 0                      |
| <b>8</b> Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 0                     | 0                      |
| <b>9</b> Amount remaining (Item 7 minus item 8) .....                                                    | 0                     | 0                      |
| <b>10</b> Interest on item 9 using prior year's actual return of <u>0.00</u> % .....                     |                       |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                           |                       |                        |
| <b>a</b> Excess contributions (Item 38 from prior year) .....                                            |                       | 201,602                |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>7.53</u> % .....                        |                       | 15,181                 |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....            |                       | 216,783                |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                          |                       | 0                      |
| <b>12</b> Reduction in balances due to elections or deemed elections .....                               | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) .....             | 0                     | 0                      |

**Part III Funding percentages**

|                                                                                                                                                                            |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 101.72 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 101.72 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 121.72 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

**Part IV Contributions and liquidity shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 01/12/2012               | 1,282,000                         |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 1,282,000                         | <b>18(c)</b> 0                  |

**19** Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                         |            |           |
|-------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years .....                     | <b>19a</b> | 0         |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0         |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 1,152,619 |

**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:

4.26 %

2nd segment:

6.56 %

3rd segment:

6.70 %

☐ N/A, full yield curve used**b** Applicable month (enter code) .....**21b**

0

**22** Weighted average retirement age .....**22**

61

**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** 1,142,721**32** Amortization installments:

Outstanding Balance

Installment

**a** Net shortfall amortization installment .....

0

0

**b** Waiver amortization installment .....

0

0

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

1,142,721

Carryover balance

Prefunding balance

Total balance

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

0

0

0

**36** Additional cash requirement (item 34 minus item 35) ..... **36** 1,142,721**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c) ..... **37**

1,152,619

**38** Interest-adjusted excess contributions for current year (see instructions) ..... **38** 9,898**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

# Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC

EIN 26-1979555    PN 003

## Schedule H, Line 4i - Schedule of Assets (Held at End of Year) April 30, 2011

| (a)(b)<br>Identity of Issuer           | (c)<br>Description of Investment | (d)<br>Cost  | (e)<br>Market Value |
|----------------------------------------|----------------------------------|--------------|---------------------|
| <b>Fifth Third Bank</b>                |                                  |              |                     |
| <b>Mutual Funds</b>                    |                                  |              |                     |
| iShares Barclays TIPS Bond Fund        | 400 shares                       | \$ 43,360    | \$ 44,464           |
| Oppenheimer International Bond Fund    | 13,625 shares                    | 88,198       | 92,650              |
| PIMCO Total Return Bond Fund           | 67,300 shares                    | 732,452      | 742,319             |
| American Funds EuroPacific Growth Fund | 7,835 shares                     | 329,798      | 352,732             |
| Columbia Mid Cap Index Fund            | 15,700 shares                    | 189,719      | 203,000             |
| Columbia Small Cap Index Fund          | 1,300 shares                     | 22,932       | 24,804              |
| *Fifth Third Equity Index Fund         | 13,427 shares                    | 326,716      | 337,154             |
| Oppenheimer Developing Markets Fund    | 4,085 shares                     | 140,200      | 152,861             |
| Vanguard REIT ETF Fund                 | 1,850 shares                     | 107,692      | 114,386             |
|                                        |                                  | 1,981,067    | 2,064,370           |
| <b>Money Market Fund</b>               |                                  |              |                     |
| *Fifth Third Banksafe Trust Fund       | 156,062 shares                   | 156,062      | 156,062             |
|                                        |                                  | \$ 2,137,129 | \$ 2,220,432        |

\* Party-in-interest

# Individual Retirement Plan for Hourly-Rate Employees of Kyklos Bearing International, LLC

EIN 26-1979555    PN 003

## Schedule H, Line 4j - Schedule of Reportable Transactions April 30, 2011

| (a)<br>Identity of<br>Party<br>Involved | (b)<br>Description of Asset            | (c)<br>Purchase<br>Price | (d)<br>Selling<br>Price | (g)<br>Cost of<br>Asset | (h)<br>Current Value<br>of Asset on<br>Transaction<br>Date | (i)<br>Net Gain<br>or (Loss) |
|-----------------------------------------|----------------------------------------|--------------------------|-------------------------|-------------------------|------------------------------------------------------------|------------------------------|
| Issuer                                  | Fifth Third Banksafe Trust Fund        |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | \$ 2,329,462             |                         | \$ 2,329,462            | \$ 2,329,462                                               |                              |
|                                         | Sales                                  |                          | \$ 2,173,400            | 2,173,400               | 2,173,400                                                  | \$ -                         |
| Issuer                                  | Fifth Third Equity Index Fund          |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | 326,716                  |                         | 326,716                 | 326,716                                                    |                              |
| Issuer                                  | Oppenheimer Developing Markets Fund    |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | 140,200                  |                         | 140,200                 | 140,200                                                    |                              |
| Issuer                                  | PIMCO Total Return Bond Fund           |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | 732,452                  |                         | 732,452                 | 732,452                                                    |                              |
| Issuer                                  | Columbia Mid Cap Index Fund            |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | 189,719                  |                         | 189,719                 | 189,719                                                    |                              |
| Issuer                                  | American Funds EuroPacific Growth Fund |                          |                         |                         |                                                            |                              |
|                                         | Purchases                              | 329,798                  |                         | 329,798                 | 329,798                                                    |                              |