Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 09/01/2010 and ending 08/31/2011

A This return/report is for: [X] single-employer plan [ ] multiple-employer plan (not multiemployer) [ ] one-participant plan

B This return/report is for: [ ] first return/report [ ] final return/report
[ ] an amended return/report [ ] short plan year return/report (less than 12 months)

C Check box if filing under: [ ] Form 5558 [ ] automatic extension [ ] DFVC program
[ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ROTEX, INC. PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 09/01/1960

2a Plan sponsor's name and address (employer, if for single-employer plan)
ROTEX GLOBAL LLC

1230 KNOWLTON STREET
CINCINNATI, OH 45223

2b Employer Identification Number (EIN) 20-8587160

2c Plan sponsor's telephone number 513-541-1236

2d Business code (see instructions) 333200

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
ROTEX GLOBAL LLC 1230 KNOWLTON STREET
CINCINNATI, OH 45223

3b Administrator's EIN 20-8587160

3c Administrator's telephone number 513-541-1236

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name

4b EIN

4c PN

5a Total number of participants at the beginning of the plan year	**5a**	75
b Total number of participants at the end of the plan year	**5b**	74
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2091633	3029824
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2091633	3029824

8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from: **(1)** Employers	8a(1)	806629	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	344111	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1150740
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	212549	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		212549
i Net income (loss) (subtract line 8h from line 8c)	8i		938191
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1G 1I

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

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		100000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) [X] Yes [ ] No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? [ ] Yes [X] No

(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline? [ ] Yes [ ] No [ ] N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year | 13a |

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [ ] Yes [X] No

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

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	03/31/2012	ROBERT DIECKMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 09/01/2010 and ending 08/31/2011

▶ **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
ROTEX, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
20-8587160

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

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

Part I Basic Information

1 Enter the valuation date: Month 09 Day 01 Year 2010

2 Assets:

a	Market value	**2a**	2091633
b	Actuarial value	**2b**	2253117

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	31	1982584
b	For terminated vested participants	**3b**	12	149756
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		143151
	(2) Vested benefits	**3c(2)**		1004571
	(3) Total active	**3c(3)**	32	1147722
d	Total	**3d**	75	3280062

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

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

5	Effective interest rate	**5**	6.43 %
6	Target normal cost	**6**	0

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

03/13/2012
Date

JOHN BLANKENSHIP
Type or print name of actuary

11-04180
Most recent enrollment number

BUCK CONSULTANTS, LLC
Firm name

513-784-0005
Telephone number (including area code)

720 E PETE ROSE WAY, SUITE 300
CINCINNATI, OH 45202
Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	103277	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	103210	
9	Amount remaining (Item 7 minus item 8)	67	0
10	Interest on item 9 using prior year's actual return of 7.06 %	5	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 6.98 %		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		
12	Reduction in balances due to elections or deemed elections		
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	72	0

Part III Funding percentages

14	Funding target attainment percentage	14	68.68 %
15	Adjusted funding target attainment percentage	15	68.68 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	77.44 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	68.69 %

Part IV Contributions and liquidity shortfalls

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/15/2010	25803				
06/15/2011	25803				
08/30/2011	729220				
09/16/2011	25803				
			Totals ► 18(b)	806629	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	758981

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.26 %	6.56 %	6.70 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b** 4

22 Weighted average retirement age **22** 64

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

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☒ Yes ☐ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ..... ☒ Yes ☐ No

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years **28**

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**

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	895814	160553
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33) **34** 160553

	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** 160553

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) **37** 758981

38 Interest-adjusted excess contributions for current year (see instructions) **38** 598428

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) **39** 0

40 Unpaid minimum required contribution for all years **40** 0

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 09/01/2010 and ending 08/31/2011

▶ **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: Rotex, Inc. Pension Plan

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN): 20-8587160

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

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

Part I Basic Information

1 Enter the valuation date: Month 9 Day 1 Year 2010

2 Assets:

a	Market value	2a	2,091,633
b	Actuarial value	2b	2,253,117

3 Funding target/participant count breakdown

			(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a	31	1,982,584
b	For terminated vested participants	3b	12	149,756
c	For active participants:			
	(1) Non-vested benefits	3c(1)		143,151
	(2) Vested benefits	3c(2)		1,004,571
	(3) Total active	3c(3)	32	1,147,722
d	Total	3d	75	3,280,062

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

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

5	Effective interest rate	5	6.43 %
6	Target normal cost	6	0

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

John Blankenship — Signature of actuary

March 13, 2012 — Date

John Blankenship — Type or print name of actuary

11-04180 — Most recent enrollment number

Buck Consultants, LLC — Firm name

(513) 784-0005 — Telephone number (including area code)

720 E Pete Rose Way, Suite 300

Cincinnati OH 45202 — Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	103,277	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	103,210	
9	Amount remaining (Item 7 minus item 8)	67	0
10	Interest on item 9 using prior year's actual return of 7.06 %	5	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 6.98 %		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		
12	Reduction in balances due to elections or deemed elections		
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	72	0

Part III Funding percentages

14	Funding target attainment percentage	14	68.68 %
15	Adjusted funding target attainment percentage	15	68.68 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	77.44 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	68.69 %

Part IV Contributions and liquidity shortfalls

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/15/2010	25,803				
06/15/2011	25,803				
08/30/2011	729,220				
09/16/2011	25,803				
			Totals ► 18(b)	806,629	18(c) 0

19	Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	758,981

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.26 %	6.56 %	6.70 %	☐ N/A, full yield curve used

b Applicable month (enter code) — **21b**: 4

22 Weighted average retirement age — **22**: 64

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

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years — **28**:

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**:

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	895,814	160,553
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount — **33**:

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) — **34**: 160,553

	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**: 160,553

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — **37**: 758,981

38 Interest-adjusted excess contributions for current year (see instructions) — **38**: 598,428

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

Rotex, Inc. Pension Plan

EIN: 37-0552930 **PN: 001**

Schedule SB, Line 19 - Discounted Employer Contributions

Date	Amount	Plan Year	Days Discounted at Effective Rate of 6.43%	Days Discounted at Penalty Rate of 11.43%	Discounted Value
Line 19c - Contributions Allocated Toward Minimum Required Contribution for Current Year					
12/15/2010	25,803	2010	105	0	25,345
6/15/2011	25,803	2010	195	92	24,286
8/30/2011	25,803	2010	287	76	24,022
8/30/2011	703,417	2010	363	0	661,146
9/16/2011	25,803	2010	380	0	24,182
Total	806,629				758,981

Note that if no quarterlies are late and 19a and 19b are both zero, then no line 19 attachment is necessary.

ATTACHMENT TO 2010 SCHEDULE SB, LINE 22 - DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE
ROTEX, INC. PENSION PLAN

EIN/PN: 20-8587160 / 001

Age	(1) q^r Retirement Rate	(2) q^(not r) Other Decrements	(3) 1-q^T Employment Rate	(4) tpx Cumulative Employment	(5) tpx*qx*Age Age Weighting	(6) tpx*qx Cumulative Decrements	(7) Weighted RA = Sum (5) / (6)
55	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	
56	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	
57	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	
58	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	
59	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	
60	0.0200	0.0057	0.9743	1.0000	1.2000	0.0200	
61	0.0200	0.0066	0.9734	0.9743	1.1886	0.0195	
62	0.1000	0.0075	0.8925	0.9484	5.8801	0.0948	
63	0.1000	0.0087	0.8913	0.8464	5.3323	0.0846	
64	0.1000	0.0098	0.8902	0.7544	4.8282	0.0754	
65	1.0000	0.0000	0.0000	0.6716	43.6540	0.6716	
					62.0832	0.9659	
			Weighted Average Retirement Age:				64.27

Fourteen active participants will not meet the service requirement for early retirement and are assumed to retire at age 65. Averaging in these participants results in a weighted average retirement age of 64.44.

The retirement age shown is based on an employee who fulfilled the retirement for early eligibility who is assumed to have entered the Plan at the average entry age of the population and is calculated in accordance with the following formula which generally assumes employees terminate at the middle of the year.

$$\frac{\sum_{t=0}^{\text{FRA-ERA}} ({}_tp_{ERA}) * (q^r_{ERA+t}) * (ERA + t + \tfrac{1}{2}) \quad \text{note (1)}}{\sum_{t=0}^{\text{FRA-ERA}} ({}_tp_{ERA}) * (q^r_{ERA+t})}$$

note (1) the ½ in the formula shown above is not used for t = FRA-ERA.

In the formula shown above, ${}_tp_{ERA}$ is calculated using all of the decrements, and the q^r_{ERA+t} represents the sum of the applicable retirement decrements.

Also, ERA represents the earliest retirement age and FRA represents the age at which everyone is assumed to retire.

Prescribed Funding/PBGC Assumptions and Methods

Funding interest rates

Current Year:	Segment Rates for April 30, 2010	
	First Segment Rate	4.26%
	Second Segment Rate	6.56%
	Third Segment Rate	6.70%
	Effective Interest Rate	6.43%
Prior Year:	Full Yield Curve for April 30, 2009	
	Effective Interest Rate	6.98%

PBGC variable premium

Current Year:	First Segment Rate	4.26%
	Second Segment Rate	6.56%
	Third Segment Rate	6.70%
Prior Year:	First Segment Rate	3.08%
	Second Segment Rate	5.94%
	Third Segment Rate	6.21%

Mortality

	Current Year	Prior Year
Annuitant	IRS 2010 Optional Small Plan Mortality Table	IRS 2009 Optional Small Plan Mortality Table
Non-annuitant	IRS 2010 Optional Small Plan Mortality Table	IRS 2009 Optional Small Plan Mortality Table

Appendix A: Actuarial Assumptions and Methods

Economic Assumptions

Salary Increase Rate None

Special Payment Actual vacation rate as of December 31, 2004 is used.

Non-economic Assumptions

Expenses All plan expenses are assumed to be paid by the company.

Disability rates None assumed.

Marital percentage

80% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

Non-economic Assumptions

Retirement rates Less than 30 years of service – 100% retire at Age 65.

30 years of service or more – graded as follows:

Age	Assumption
60	2%
61	2%
62	10%
63	10%
64	10%
65	100%

Withdrawal rates[1] Table T-3 termination rates from the Actuary's Pension Handbook. Specimen rates are as follows:

Age	0-4 Years
25	5.3%
40	3.8%
55	0.3%

[1] For active participants not eligible for retirement.

Appendix A: Actuarial Assumptions and Methods

Methods

Actuarial cost method

For minimum required and maximum contribution purposes:

The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, including the effect of expected compensation increases during the year.

Asset valuation method

The Valuation Assets are determined using a method that spreads asset gains/(losses) over 2 years. The gain/(loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. Accrued contributions, if any, are included in the Valuation Assets.

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Effective Date Initial Plan: September 1, 1960

Plan Year September 1 through the following August 31

Plan Sponsor Rotex Global LLC

Benefit Freeze The Plan was amended to freeze benefit accruals as of December 31, 2004.

Covered Employee Any employee of the Plan Sponsor who is covered by the labor agreement between the Plan Sponsor and the United Steelworkers of America.

Credited Service The period of a Participant's employment, excluding service lost as a result of a break in service as determined in accordance with the Plan.

Monthly Earnings The Participant's Monthly Earnings averaged over the last 120 calendar months of Credited Service prior to his date of retirement or earlier date of severance, adjusted to reflect absence as a result of layoff or disability.

Normal Retirement Provision

Normal Retirement Date: The first date of the calendar month following the later of the Participant's 65th birthday and his completion of 5 years of Credited Service.

Normal Annuity Form: A monthly benefit, payable for the remainder of the Participant's lifetime.

Normal Retirement Benefit: The greater of A or B

A. 1% of the Participant's Average Monthly Earnings multiplied by his number of years and fractions of Credited Service, reduced by $80 if the Participant receives benefits under Title II of the Social Security Act.

B. Benefit Multiplier times the Participant's Credited Service (Up to a maximum of 40 years of service)

Effective Date	Benefit Multiplier
9/1/2000	$26.35
9/1/2001	$27.10
9/1/2002	$27.85
9/1/2003	$28.60

Accrued Benefit A monthly benefit, payable at Normal Retirement Date in the Normal Annuity Form, equal to the Normal Retirement Benefit determined as of the date in question.

Appendix B: Summary of Plan Provisions

Special Payment

Eligibility: Retirement other than as a disabled Participant or as a vested terminated Participant.

Benefit: In lieu of the first 3 months of the Normal Retirement Benefit, a benefit payable to 3 months equal to 13 weeks' vacation pay less the vacation pay received during the Participant's last year of service. As of December 31, 2004, the pay rate used to determine the special payment was frozen for all future payments at the rate in effect for 2004.

30 Year Retirement Provision

Eligibility: Completion of 30 years of Credited Service

Benefit: The Accrued Benefit payable as of the date the Participant retired.

60/10 Retirement Provision

Eligibility: Attainment of age 60 and completion of 10 years of Credited Service.

Benefit: The Accrued Benefit payable at age 65 or earlier with an actuarial reduction in accordance with the table in the Plan.

75/80 Retirement Provision

Eligibility: Completion of 15 years of Credited Service, either age plus service equals 80 or age 55 and age plus service equals 75, and either layoff, disability, termination as results of permanent shutdown of a plant, or the Participant considers it to be in his interest to retire.

Benefit: The Accrued Benefit payable as of the date the Participant retired.

Disability Provision

Eligibility: Completion of 10 years of Credited Service.

Benefit: The greater of $100 or the Accrued Benefit, payable from disability retirement to age 65, with the Accrued Benefit payable after attainment of age 65.

Death Benefit Provision

Eligibility: Completion of 5 years of Credited Service and married.

Benefit: A monthly benefit, payable for the life of the spouse, equal to the Accrued Benefit multiplied by the appropriate percentage in the Plan, payable commencing the month after the Participant's death if the Participant was in active employment and was either age 60 or was age 55 with 15 years of Credited Service or was age 40 with 20 years of Credited Service, otherwise at the later of the Participant's death or age 65 (with the spouse being able to receive the benefit as early as the Participant's 60th birthday but subject to a further reduction).

Appendix B: Summary of Plan Provisions

Termination of Employment Provision

Eligibility: Completion of 5 years of Credited Service.

Benefit: The Accrued Benefit, payable at age 65 or, if later, after application for benefits.

ROTEX, INC. PENSION PLAN

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ATTACHMENT TO 2010 SCHEDULE SB, LINE 25 – CHANGE IN METHOD

The following assumptions or methods were changed in accordance with requirements of PPA:

- The applicable funding interest rates were changed from the Full Yield Curve with a 4 month look back to the segment rates with a 4 month look back.

ROTEX, INC. PENSION PLAN

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ATTACHMENT TO 2010 SCHEDULE SB, LINE 26 – SCHEDULE OF ACTIVE PARTICIPANT DATA

Years of credited service:

	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up		Total
Attained Age	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.
Under 25	0		0		0		0		0		0		0		0		0		0		0
25 to 29	0		0		0		0		0		0		0		0		0		0		0
30 to 34	0		0		0		0		0		0		0		0		0		0		0
35 to 39	0		0		1		0		0		0		0		0		0		0		1
40 to 44	0		1		1		1		1		0		0		0		0		0		4
45 to 49	0		1		3		2		1		0		0		0		0		0		7
50 to 54	0		1		2		2		1		0		2		0		0		0		8
55 to 59	0		0		2		2		1		0		1		1		0		0		7
60 to 64	0		0		0		1		2		0		0		1		0		0		4
65 to 69	0		0		0		0		0		0		0		0		1		0		1
70 & up	0		0		0		0		0		0		0		0		0		0		0
Total	0		3		9		8		6		0		3		2		1		0		32

ROTEX, INC. PENSION PLAN

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ATTACHMENT TO 2010 SCHEDULE SB, PART 32 – SCHEDULE OF SHORTFALL AMORTIZATION BASES

2.4 Shortfall Amortization Summary

Date Established	Initial Amount	Remaining Installments	Shortfall Amortization Installment	Present Value of Remaining Installments as of September 1, 2010
September 1, 2008	$ 0	5	$ 0	$ 0
September 1, 2009	613,805	6	103,210	550,686
September 1, 2010	345,128	7	57,343	345,128
Total charge	$ 958,933		$ 160,553	$ 895,814