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 sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

2011

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

F	Pension Benefit Guaranty Corporation	▶ Complete all entries in accord	dance wit	h the instructions to the Form 5500	0-SF.		, , , , , , , , , , , , , , , , , , ,
		lentification Information					
For	calendar plan year 2011 or fisca	al plan year beginning 01/01/201	1	and ending 1	2/31/2	2011	
Α	This return/report is for:	X a single-employer plan	a multiple	e-employer plan (not multiemployer)		a one-particip	oant plan
В	This return/report is:	the first return/report	the final r	eturn/report		_	
_		=		an year return/report (less than 12 mo	onths)		
_	Oh a alah asa 'f f'll a asas dan	Form 5558	•	• • •	311110)	DFVC progra	m
C	Check box if filing under:	븍		extension		DFVC progra	IIII
_		special extension (enter descriptio	,				
Pa	art II Basic Plan Inforr	mation—enter all requested informa	ation		_		
	Name of plan				1b	Three-digit	
BUR	KE ENGINEERING, INC. DEFIN	NED BENEFIT PLAN				plan number (PN) ▶	001
					10	Effective date or	
					10	01/01	•
2a	Plan sponsor's name and addre	ess; include room or suite number (er	mplover if	for a single-employer plan)	2h	Employer Identii	
	KE ENGINEERING, INC.	ess, molade room of salte number (el	inployer, ii	for a single employer plany	20		92158
					20	Sponsor's telep	hone number
1209	N. 1ST STREET					509-45	
	MA, WA 98901				2d	Business code (see instructions)
						54133	,
3a	Plan administrator's name and	address (if same as plan sponsor, er	nter "Same	e")	3b	Administrator's I	
BURI	KE ENGINEERING, INC.	1208 N. 1ST S YAKIMA, WA					92158
		TAKIWA, WA	90901		3с	Administrator's t	elephone number
4	If the name and/or FINI of the n	lan ananar has abangad since the l	004 #04::#0/	report filed for this plan enter the	4 h		5-0302
4	name, EIN, and the plan numb	plan sponsor has changed since the laptor of the laptor of the last return/report.	asi return/	report filed for this plan, enter the	4b	EIN	
а	Sponsor's name				4c	PN	
5a	Total number of participants at		5a		1		
b	Total number of participants at		5b		,		
С	Number of participants with ac		- 0.0				
			• `	•	5c		
6a	Were all of the plan's assets d	luring the plan year invested in eligibl	le assets?	(See instructions.)			X Yes No
b	Are you claiming a waiver of th	ne annual examination and report of a	an indeper	ndent qualified public accountant (IQI	PA)		
		See instructions on waiver eligibility a					X Yes No
		er 6a or 6b, the plan cannot use Fo	orm 5500-	SF and must instead use Form 550	00.		
	rt III Financial Informa	ation		I			
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End	
а	•		. 7a	168931			39468
b	Total plan liabilities		7b				
<u>C</u>	Net plan assets (subtract line 7	7b from line 7a)	7c	168931			39468
8	Income, Expenses, and Transf	fers for this Plan Year		(a) Amount		(b) 1	otal
а	Contributions received or recei		2 (1)				
			8a(1)		-		
	• • • • • • • • • • • • • • • • • • • •		8a(2)		_		
_	(3) Others (including rollovers))	8a(3)		_		
b	Other income (loss)		8b	-7655			
C	Total income (add lines 8a(1),	8a(2), 8a(3), and 8b)	8c				-7655
d	. `	rollovers and insurance premiums	٠.	121808			
_	• ,	tive distributions (see instructions)	8d	.2.555			
e		tive distributions (see instructions)	8e		-		
f	·	rs (salaries, fees, commissions)	8f				
g	Other expenses		. 8g				
h	Total expenses (add lines 8d,	8e, 8f, and 8g)	. 8h				121808
i	Net income (loss) (subtract line	e 8h from line 8c)	. 8i				-129463
j	Transfers to (from) the plan (se	ee instructions)	8i				

Form	5500.	SF.	201

Page 2 -	1
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Part IV	Plan	Characteristics

- **9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 - 1A 1I 3D

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

		<u> </u>										
Part	٧	Compliance Questions										
10	Du	ring the plan year:		Yes	No	A	Amount					
а		is there a failure to transmit to the plan any participant contributions within the time period described in 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.)											
С	Wa	as the plan covered by a fidelity bond?	10c		X							
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?											
е												
f	Ha	s the plan failed to provide any benefit when due under the plan?	X									
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)												
h		nis is an individual account plan, was there a blackout period? (See instructions and 29 CFR 20.101-3.)	10h		Х							
i		Oh was answered "Yes," check the box if you either provided the required notice or one of the ceptions to providing the notice applied under 29 CFR 2520.101-3	10i		X							
art	VI	Pension Funding Compliance										
11		his a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 00))					× Yes	No				
12	ls t	this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	or se	ction 3	302 of	ERISA?	Yes	X No				
		Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)										
	gra	waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instru- nting the waiver	th									
		completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.				1						
b	Ent	er the minimum required contribution for this plan year			12b							
C		er the amount contributed by the employer to the plan for this plan year			12c							
d		otract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left pative amount)			12d							
е	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	s a resolution to terminate the plan been adopted in any plan year?			X	Yes No						
	If "\	Yes," enter the amount of any plan assets that reverted to the employer this year	1	3a				0				
b		re all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought he PBGC?					Yes	X No				
С		uring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify thich assets or liabilities were transferred. (See instructions.)	he plai	n(s) to	ı							
1	3c(1) Name of plan(s):		13	c(2) El	IN(s)	13c(3)	PN(s)				
Caut	ion:	A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	isa is		lishad						
		nalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return the instructions.					ıle a Sch	edule				
SB o	r Sch	nedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return s true, correct, and complete.		,		O, 11	,					

SIGN	Filed with authorized/valid electronic signature.	05/22/2012	WILLIAM E BURKE
HERE	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).

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

								File as	an attachi	ment	to Form	5500 or	5500-	·SF.						
Fo	r caler	ndar p	lan year	2011	or fisc	cal plan ye	ear be	ginning 0	1/01/2011					and end	ling	12/31/2	2011			
•	Rour	nd off	amount	s to r	neares	st dollar.														
•	Cauti	ion: A	penalty	of \$1	,000 v	vill be asse	essed	for late filing o	of this repo	ort unl	less reaso	nable ca	ause is	s establish	ned.					
	Name												В	Three-di	igit				004	
BL	JRKE I	ENGIN	NEERING	6, INC	C. DEF	FINED BE	NEFI	T PLAN						plan nun	nber	(PN)	•		001	
													_							
						on line 2a	of Fo	orm 5500 or 55	00-SF				D	Employer	Ide	ntification	Nun	nber (E	ΞIN)	
BC	IRKE E	ENGIN	NEERING	i, INC	<i>ن</i> .								91	-1392158						
							_													
Е	Type c	of plan	: X Sin	gle	M	ultiple-A	Mι	ultiple-B	F	Pri	or year pla	ın size:	100	or fewer		101-500		More th	nan 500	
Р	art I	В	asic In	forn	natio	n														
1			valuation				1onth	12 г	Day31		_ Year _2	2011								
2		ets:	valuation	- date	<u>. </u>		TOTTET				_		_							
_	a		et value													2a				161276
	b															2b				161276
3															····· <u> </u>			(0) [- ı: -	
3		U	0 .			unt breakd					0-	(1) N	lumbe	er of partic	ipan	its 0		(2) F	Funding Tar	get 0
	а		•					s receiving pay		-	3a									
	b					articipants	·				3b					0				0
	С	For	active pa	rticip	ants:															
		(1)	Non-ves	sted b	penefit	s				_	3c(1)									0
		(2)	Vested	pene	fits						3c(2)									149955
		(3)	Total ac	tive							3c(3)									149955
	d	Tota	d								3d					0				149955
4	If th	e plar	n is in at-	risk s	status,	check the	box a	and complete li	nes (a) an	nd (b)										
	а	Func	dina tarae	t disi	reaard	ina prescr	ibed a	at-risk assumpt	tions				<u> </u>		Г	4a				
	b		0 0		·	0.		tions, but disre							—	41				
								utive years and								4b				
5	Effe	ective	interest r	ate												5				5.51 %
6	Tar	get no	rmal cos	t												6				0
Sta	temer	nt by	Enrolled	Actu	uary															
	To the I	best of r	my knowled	ge, the	informa	tion supplied	in this s	schedule and accom	npanying sche	edules,	statements	and attachn	nents, if	any, is comp	lete a	nd accurate	. Each	prescrib	ed assumption	was applied in
								under the plan.	plion is reaso	mable ((taking into a	boodin the c	эхрепеі	ice of the plai	ii ana	reasonable	СХРСС	itations)	and Such other	assumptions, in
	SIGN	J																		
	HERI																01	1/18/20	012	
						Signat	ure of	factuary					_				Г	Date		
RO	BERT	M. HA	ANESS			Signat	uie oi	actuary										1-049	45	
													_			\14				
ЦΛ	NECC	2 10	SOCIATE	.e 11		ype or prii	nt nar	me of actuary							ı	viost rece			ent number	
i iA	INL UU	u 70	JOURTE	.U, L	LU								_						5-9830	
PC). BOX	836				Fi	irm na	ame						Т	elep	hone nur	mber	(inclu	ding area co	ode)
	CKLIN		95677																	
						Addre	ess of	f the firm					_							
16														,						
	e actua ruction	-	is not tull	y refl	ected	any regula	ation (or ruling promu	igated und	aer th	e statute	ın compl	eting t	nis sched	ule,	cneck the	e box	and s	see	

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Schedule SB (Form 5500) 2011

Pa	rt II	Begin	ning of year	carryov	er and p	refunding ba	lances									
								(a) Carryover balance)	(b)	Prefundii	ng balar	nce		
		Ū				ustments (line 13 f				0				0		
8				•	_	quirement (line 35				0	0					
9										0				0		
10	Interest	t on line 9	using prior year's	s actual re	turn of	13.81%				0				0		
11			ess contributions t													
	a Pre	sent valu	e of excess contri	butions (lir	ne 38 from	prior year)								38592		
						6.11 % excep								0		
	C Tota	al availabl	e at beginning of c	urrent plan	year to ad	d to prefunding bala	ance							38592		
d Portion of (c) to be added to prefunding balance														38592		
12	Other re	eductions	s in balances due	to election	s or deem	ed elections				0				38592		
13	Balance	e at begir	nning of current ye	ear (line 9 -	+ line 10 +	· line 11d – line 12	2)			0				0		
Pa	art III	Fun	ding percenta	ages												
14	Funding	g target a	ttainment percent	age								14	107	7.54 %		
15	5 Adjusted funding target attainment percentage										15	107	7.54 %			
16	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	118	5.24 %			
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage									17		%					
Pa	art IV	Con	tributions an	d liquidi	ity shor	tfalls										
18	Contrib					nployer(s) and em	ployees:									
	(a) Dat		(b) Amount p			mount paid by		(a) Date (b) Amount paid by (MM-DD-YYYY) employer(s)					(c) Amount paid by employees			
(IVI	IM-DD-Y	111)	employer	(8)	е	mployees	(IVIIVI-DD-	1111)	employer		empio	byees				
								+								
							Totals ▶	18(b)		18(c)					
19	Discour	nted emp	loyer contributions	s – see ins	tructions f	or small plan with	a valuation d	ate after	the beginning of th	e year:						
			•			uired contributions				19a				0		
b Contributions made to avoid restrictions adjusted to valuation date											0					
	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date															
20	Quarter	rly contrib	outions and liquidi	y shortfalls	s:		-									
	a Did t	he plan h	ave a "funding sh	ortfall" for	the prior y	ear?							Yes	X No		
	b If 20a	a is "Yes,	" were required q	uarterly ins	stallments	for the current yea	ar made in a t	imely m	anner?				Yes	No		
	C If 20a	a is "Yes,	" see instructions	and comp	lete the fo	llowing table as ap	oplicable:					<u> </u>				
						ity shortfall as of e		of this p	lan year							
		(1) 19	st		(2)	2nd		(3)	3rd			(4) 4th	1			
										1						

Pa	rt V	Assumptio	ns used to determ	nine f	unding target and tar	get i	normal cost		
21	Disco	ount rate:							
	a S	egment rates:	1st segment: 1.99%		2nd segment: 5.12%		3rd segment: 6.24 %		N/A, full yield curve used
	b A	pplicable month	(enter code)					21b	0
22								22	62
23		ality table(s) (see			escribed - combined		scribed - separate	Substitu	
Da	rt VI	Miscellane	L _		L	_	· · · · · · · · · · · · · · · · · · ·		
				od oot	uarial assumptions for the c	ırront	plan year? If "Van " and	inatruotiana	regarding required
		· ·	•		uariai assumptions for the ci				· · · · · · · · · · · · · · · · · · ·
25	Has a	a method change	e been made for the cur	rent pla	an year? If "Yes," see instru	ctions	regarding required attac	hment	Yes 🔀 No
26	Is the	plan required to	provide a Schedule of	Active	Participants? If "Yes," see i	nstruc	tions regarding required	attachment	Yes X No
27	If the regar								
	rt VII		· · · · · · · · · · · · · · · · · · ·		ım required contribut				
					years			28	
<u>29</u>	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)							29	0
30	Rema	aining amount of	funpaid minimum requir	ed con	ntributions (line 28 minus line	29)		30	0
Pa	rt VIII	Minimum	required contribu	tion f	for current year				
31	Targe	et normal cost a	nd excess assets (see ir	nstruct	ions):				
	a Tai	rget normal cost	(line 6)					31a	0
	b Ex	cess assets, if a	applicable, but not greate	er than	31a			31b	
32	Amor	tization installme	ents:				Outstanding Bala	ince	Installment
	a Ne	et shortfall amort	ization installment					0	0
	b W	aiver amortizatio	on installment					0	0
33					ter the date of the ruling letter	_		33	0
34	Total	fundina requirer	ment before reflecting ca	arrvove	er/prefunding balances (lines	31a -	31b + 32a + 32b - 33)	34	0
					Carryover balance		Prefunding bala	l .	Total balance
35	Dolom	and alooted for	use to offset funding		- Carrye von Banarios				. Ciai balance
33			use to onset funding			0		0	0
36	Additi	ional cash requir	rement (line 34 minus lir	ne 35).				36	0
37	Contr	ributions allocate	ed toward minimum requ	ired co	ontribution for current year a	djuste	d to valuation date	37	0
20					or (one instructions)				
30			ess contributions for curr		,			38a	
								38b	
39					prefunding and funding star ear (excess, if any, of line 36		-	39	0
					, ,,		,	40	0
40 Do					noise Polist Ast of 21			40	
	rt IX				nsion Relief Act of 20		<u></u>		
41	If a sh	nortfall amortizati	ion base is being amorti	zed pu	irsuant to an alternative amo	rtizati	on schedule:	<u>.</u>	
	a Sch	nedule elected							2 plus 7 years 15 years
	b Elig	gible plan year(s)) for which the election i	n line 4	41a was made			200	8 2009 2010 2011
42	Amou	ınt of acceleratio	n adjustment					42	
43	Exces	ss installment ac	celeration amount to be	carrie	d over to future plan years			43	

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

Burke Engineering, Inc. Defined Benefit Pension Plan 91-1392158 / 001

For the plan year 1/1/2011 through 12/31/2011

Valuation Date:

12/31/2011

Funding Method:

As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is Life Annuity

Interest Rates -	Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C) Segment # Year Rate %
	Segment 1 0 - 5 1.99
	Segment 2 6 - 20 5.12
	Segment 3 > 20 6.24

Pre-Retirement - Mortality Table -

None

Turnover/Disability -

None

Salary Scale -

3%

Expense Load -Ancillary Ben Load - None None

Post-Retirement - Mortality Table -

11C - 2011 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living -

None

Asset Valuation Method:

Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest -

8.5%

Post-Retirement - Interest -

8.5%

Mortality Table -

G83M - 1983 Group Annuity (male)

Permissively Aggregated Plans - Tested as a Single Plan

Compensation - Use average compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

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 sections 6057(b) and 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

2011

This Form is Open to Public Inspection

P	art I Annual Report Identification Information			-,,	
For	calendar plan year 2011 or fiscal plan year beginning 01/01/201	1	and ending 1	2/31/2	011
Α	This return/report is for:	a multiple	e-employer plan (not multiemployer)		X a one-participant plan
В	This return/report is: the first return/report	the final r	eturn/report	•	
	an amended return/report	a short pla	an year return/report (less than 12 mo	onths)	
С	Check box if filing under: Form 5558	automatic	extension		DFVC program
	special extension (enter description	n)		1	
P,	art II Basic Plan Information—enter all requested information			-	
	Name of plan	24011		1b	Three-digit
	KE ENGINEERING, INC. DEFINED BENEFIT PLAN				plan number
					(PN) ▶ 001
				1c	Effective date of plan 01/01/2009
2a	Plan snonsor's name and address; include room or suite number (e.	mnlover if	for a single-employer plan)	2h	Employer Identification Number
BÜR	Plan sponsor's name and address; include room or suite number (eKE ENGINEERING, INC.	inployer, is	to a single employer plany		(EIN) 91-1392158
				 	Sponsor's telephone number
1208	N. 1ST STREET				509-453-6502
	IMA WA 98901			2d	Business code (see instructions)
					541330
3a SAN	Plan administrator's name and address (if same as plan sponsor, er	nter "Same	")	3b	Administrator's EIN 91-1392158
JAIV.				3c	Administrator's telephone number
					509-453-6502
4	If the name and/or EIN of the plan sponsor has changed since the landame, EIN, and the plan number from the last return/report.	ast return/	report filed for this plan, enter the	4b	EIN
а	Sponsor's name			4c	PN
	Total number of participants at the beginning of the plan year			5a	1
b	Total number of participants at the end of the plan year			5b	1
С	Number of participants with account balances as of the end of the p				
	complete this item)	<u></u>		5c	
-	Were all of the plan's assets during the plan year invested in eligible		,		X Yes No
b	Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility a				X Yes No
	If you answered "No" to either 6a or 6b, the plan cannot use Fo		· ·		
Pa	rt III Financial Information			_	
7	Plan Assets and Liabilities	1,0	(a) Beginning of Year		(b) End of Year
а	Total plan assets	7a	168931		39468
b	Total plan liabilities	7b			
<u>C</u>	Net plan assets (subtract line 7b from line 7a)	7c	168931		39468
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total
а	Contributions received or receivable from:				
	(1) Employers	8a(1)		-	
	(2) Participants	8a(2)			
h	(3) Others (including rollovers)		-7655		
b	Other income (loss)			1 (18.5%) 1.4	-7655
c d	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		2 8 4 	-7000
u	to provide benefits)	8d	121808		
_				1000.000	representa de la companya de la comp
е	Certain deemed and/or corrective distributions (see instructions)	8e			
f	Certain deemed and/or corrective distributions (see instructions) Administrative service providers (salaries, fees, commissions)	8e 8f			
_	·				
f	Administrative service providers (salaries, fees, commissions)	8f 8g			121808
f g	Administrative service providers (salaries, fees, commissions) Other expenses	8f 8g 8h			121808 -129463

Page	2	_	Г

Fo	rm	55	nn	-SF	- 2	1 1	1

PENALT PER SECTION			
Part IV	Plan	Charac	taristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 1I 3D

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

Part	Na Compliance Ougations								**,
				1		N1 -	T .		
10 a	During the plan year: Was there a failure to transmit to the plan any participant contributions w 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary C			10a	Yes	No X	^	mount	
b		not include transa	ctions reported	10b		Х			
С	Was the plan covered by a fidelity bond?	····		10c		Х			
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity or dishonesty?			10d		Х			
е	Were any fees or commissions paid to any brokers, agents, or other persinsurance service or other organization that provides some or all of the binstructions.)	enefits under the	plan? (See	10e		х			
f	Has the plan failed to provide any benefit when due under the plan?			10f		X			
g	g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)					Χ			
h						X			
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					Х			
Part	VI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirements? (5500))							X Yes	No
12	Is this a defined contribution plan subject to the minimum funding require	ements of section	412 of the Code of	or se	ction 3	802 of	ERISA?	Yes	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)								
	If a waiver of the minimum funding standard for a prior year is being amo granting the waiver.		Month	ions,	and e	nter ti Day	he date of the	letter ruli ear	ng
	b Enter the minimum required contribution for this plan year								
	2 Enter the information required contribution for this plant year								
d	The the another contributed by the employer to the part for this plan year.								
e	e Will the minimum funding amount reported on line 12d be met by the funding deadline?								
Part							<u>. L </u>	<u> </u>	<u> </u>
	Has a resolution to terminate the plan been adopted in any plan year?					X.	Yes No		
	If "Yes," enter the amount of any plan assets that reverted to the employed					<u> </u>		0	
b	Were all the plan assets distributed to participants or beneficiaries, transf of the PBGC?	·				ntrol		Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this which assets or liabilities were transferred. (See instructions.)	s plan to another p	plan(s), identify the	e plar	n(s) to	••••		□ '**	
1	3c(1) Name of plan(s):				130	c(2) E	IN(s)	13c(3)	PN(s)
Cauti	ion: A penalty for the late or incomplete filing of this return/report wi	ill be assessed u	nless reasonable	e cau	se is	estab	lished.		
SB or	r penalties of perjury and other penalties set forth in the instructions, I dec Schedule MB completed and signed by an enrolled actuary, as well as the tile, it is true, correct, and complete.								
SIGN	Winc Kulle 4	f ~ 16-12	WILLIAM E BUR	KE					
HER		ate	Enter name of inc	dividu	ıal sigi	ning a	s plan admin	istrator	
SIGN									
HER	Signature of employer/plan sponsor Da	ate	Enter name of inc	dividu	ıal sigi	ոing a	s employer o	r plan spo	nsor

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).

2011

OMB No. 1210-0110

This Form is Open to Public Inspection

Р	ension Benefit Guaranty Corporation File as an attachmen	nt to Form	1 5500 or 5	500-SF.	ŀ			
For	calendar plan year 2011 or fiscal plan year beginning 01/01/			and ending	12	/31/2011		
ÞF	ound off amounts to nearest dollar.							
►c	aution: A penalty of \$1,000 will be assessed for late filing of this report u	ınless reas	sonable cau	use is established	l			
ΑN	ame of plan			B Three-digit				
Burl	e Engineering, Inc. Defined Benefit Pension Plan	n.	L	plan numbe	er (PN))	001	
	·		ř			111		
C P	an sponsor's name as shown on line 2a of Form 5500 or 5500-SF		92	D Employer Ide			CONTRACTOR	ACTIVITIES AND ACTIVITIES OF A SECURITIES AND ACTIVITIES AND ACTIV
Burl	e Engineering, Inc.			91	-139	2058		
ΕT	rpe of plan: X Single Multiple-A Multiple-B F F	Prior year p	olan size: X]100 or fewer []101-5	500 <u>M</u> o	re than 500	
Pa	Basic Information							
1	Enter the valuation date: Month 12 Day 31	Year_	2011					
2	Assets:			Г				110
	a Market value		• • • • • • • • • • • • • • • • • • • •		2a		,	161,276
	b Actuarial value				2b			161,276
3	Funding target/participant count breakdown		(1) Nu	mber of participa	nts	(2) Funding Targe	<u>t</u>
	a For retired participants and beneficiaries receiving payment	3a			0			0
	b For terminated vested participants	3b	and the Dance of the		0			0
	C For active participants:					Printers of the		
	(1) Non-vested benefits	3c(1)						0
	(2) Vested benefits				-			149,955
	(3) Total active				1			149,955
	d Total	3d	1		1			149,955
4	If the plan is in at-risk status, check the box and complete lines (a) and (
	a Funding target disregarding prescribed at-risk assumptions			F	4a	1		
	b Funding target reflecting at-risk assumptions, but disregarding transat-risk status for fewer than five consecutive years and disregarding			at have been	4b			
5	Effective interest rate				5		5.51	
6	Target normal cost	• • • • • • • • • • • • • • • • • • • •			6			. 0
	ement by Enrolled Actuary be the best of my knowledge, the information supplied in this schedule and accompanying schedul			anta if any io complets	and no	surete Each pro	cribed accumption w	e applied in
а	cordance with applicable law and regulations. In my/orfion, each other assumption is reasonable embination, offer my best estimate of a microated expendence under the plan.	e (taking into a	s and attachine account the exp	perience of the plan and	reason	able expectation	s) and such other as	sumptions, in
	GN Maneet					01/10/0	210	•
	The state of the s					01/18/20	712	
	Signature of actuary Robert M. Haness					Date 11-0494!	5	
					Mostr		ment number	
	Type or print name of actuary Haness & Associates, LLC					16) 435~		
	Firm name		-	Told	-	-	cluding area coo	
	P.O. Box 836				spriorie	indiniber (iii	cidding area coo	<i></i>
	US Rocklin CA 95677							
	Address of the firm							
	actuary has not fully reflected any regulation or ruling promulgated under	r the statute	e in comple	eting this schedul	e, che	ck the box a	nd see	

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 (line 13 from prior year) 8 Portion elected to use to offset prior year's funding requirement (line 35 from prior year) 9 Amount remaining (line 7 minus line 8) 10 Interest on line 9 using prior year's actual return of 13.81 % 11 Prior year's excess contributions to be added to prefunding balance: a Present value of excess contributions (line 38 from prior year) 5 Interest on (a) using prior year's effective rate of 6.11 % except as otherwise provided (see instructions)
Balance at beginning of prior year after applicable adjustments (line 13 from prior year)
year) 0 8 Portion elected to use to offset prior year's funding requirement (line 35 from prior year) 0 9 Amount remaining (line 7 minus line 8) 0 10 Interest on line 9 using prior year's actual return of 13.81 % 0 11 Prior year's excess contributions to be added to prefunding balance: a Present value of excess contributions (line 38 from prior year) 38,5: b Interest on (a) using prior year's effective rate of 6.11 % except as otherwise provided (see instructions)
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11 Prior year's excess contributions to be added to prefunding balance: a Present value of excess contributions (line 38 from prior year) b Interest on (a) using prior year's effective rate of 6.11 % except as otherwise provided (see instructions)
a Present value of excess contributions (line 38 from prior year)
b Interest on (a) using prior year's effective rate of 6.11 % except as otherwise provided (see instructions)
C Total available at beginning of current plan year to add to prefunding balance 38,5
d Portion of (c) to be added to prefunding balance
12 Other reductions in balances due to elections or deemed elections
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)
Part III Funding percentages
14 Funding target attainment percentage 14 107.54
15 Adjusted funding target attainment percentage
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage
Part IV. Contributions and liquidity shortfalls
18 Contributions made to the plan for the plan year by employer(s) and employees:
(a) Date (b) Amount paid by (c) Amount paid by (mM-DD-YYYY) (b) Amount paid by (c) Amount paid by (mM-DD-YYYY) employer(s) (c) Amount paid by employees
Totals ► 18(b) 0 18(c)
19 Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year:
a Contributions allocated toward unpaid minimum required contribution from prior years
b Contributions made to avoid restrictions adjusted to valuation date
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date 19c

Liquidity shortfall as of end of Quarter of this plan year

Yes No

(4) 4th

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?

20 Quarterly contributions and liquidity shortfall(s):

(1) 1st

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

(2) 2nd

Pa	rt V Assumptio	ons used to determine	funding target and target	normal cost		
21	Discount rate:					
	a Segment rates:	1st segment: 1.99 %	2nd segment: 5.12 %	3rd segment: 6.24 %)	N/A, full yield curve used
	b Applicable month	(enter code)			21b	0
22	Weighted average re	etirement age			22	62
	Mortality table(s) (see			scribed - separate	Substitu	te
Pai	rt VI Miscellane	eous items	,			
	<u>_</u>		tuarial assumptions for the current	nlan year? If "Yes " see	instruction	as regarding required
A-T	-	-	· · · · · · · · · · · · · · · · · · ·			
25	-	····	lan year? If "Yes," see instructions			
26	Is the plan required t	to provide a Schedule of Active	Participants? If "Yes," see instruc	ctions regarding required	attachmer	nt Yes X No
27	If the plan is eligible	for (and is using) alternative fu	unding rules, enter applicable code	and see instructions	27	
		· · · · · · · · · · · · · · · · · · ·	um required contributions			
		·	years		28	0
			d unpaid minimum required contrik		29	0
_30	Remaining amount o	of unpaid minimum required co	ontributions (line 28 minus line 29)		30	. 0
Pai	rt VIII Minimum	required contribution	for current year			
31	Target normal cost, a	adjusted, if applicable (see ins	tructions)			
	a Target normal cost	t (line 6)			31a	0
	b Excess assets, if a	applicable, but not greater than	31a		31b	
32	Amortization installm	nents:		Outstanding Bala	ance	Installment
	a Net shortfall amort	ization installment			0	. 0
	b Waiver amortization	on installment			0	O
33	If a waiver has been (Month		nter the date of the ruling letter gra) and the waived amount.		33	0
34	Total funding requirer		r/prefunding balances (lines 31a - 3		34	0
	rotal fallaling requires	ment before rencoting ourryove	Carryover balance	Prefunding Bala		Total balance
25	Parlament for the first for	The state of the s	Canage to your annual to			
33	Balances elected to requirement	use to onset funding	0		0	Ò
36)		36	0
	Contributions allocat	ed toward minimum required	contribution for current year adjuste	ed to valuation date	37	
						0
		ess contributions for current y			38a	
					38b	
			prefunding and funding standard	· · · · · · · · · · · · · · · · · · ·		
39			year (excess, if any, of line 36 over		39	
		quired contribution for all years		·	40	
Pai	rt IX Pension	funding relief under Po	ension Relief Act of 2010 (see instructions)		
41		<u></u>	ursuant to an alternative amortizat			301 7. 🗆 :-
						2 plus 7 years 15 years
	b Eligible plan year(s	s) for which the election in line	41a was made			08 2009 2010 2011
42	Amount of acceleration	on adjustment	 ,		42	
43	Excess installment ac	cceleration amount to be carrie	ed over to future plan.years		43	

BURK09

January 18, 2012

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Burke Engineering, Inc. Defined Benefit Pension Plan 91-1392158 / 001 For the plan year 1/1/2011 through 12/31/2011

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

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

Burke Engineering, Inc. Defined Benefit Pension Plan 91-1392158 / 001

For the plan year 1/1/2011 through 12/31/2011

Employer:

Burke Engineering, Inc.

Type of Entity - S-Corporation

EIN: 91-1392158

Plan #: 001

Dates:

Effective - 1/1/2009

Year end - 12/31/2011

Valuation - 12/31/2011

Top Heavy Years - 2010, 2011

Eligibility:

All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21

Months of service - 12

Hours Required for - Eligibility - 1000

Benefit accrual - 1000

Vesting - 1000

Plan Entry - 06/30 or 12/31 the plan year on or next following eligibility satisfaction.

TIN:

Retirement:

Normal - First of month coincident with or next following attainment of age 62 and completion of 5 years of participation

Early - Not provided

Average Compensation:

Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits:

Retirement - Frozen benefit formula

Accrued Benefit - Frozen accrued benefit as of 10/31/2011

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Death Benefit - Present Value of Accrued Benefit

Top Heavy Minimum:

2% of average compensation per top heavy year of participation excluding years prior to the adoption date of

the plan and 1984 (if earlier), limited to 10 years

IRS Limitations:

415 Limits -

Percent: 100

Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form:

Life Annuity

Optional Forms:

Lump Sum

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

100% Vested immediately

Service is calculated using all years of service except years prior to plan effective date

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years Rate %
Segment 1	0 - 5 2.47
Segment 2	6 - 20 5.07
Segment 3	> 20 6.10

Mortality Table - 11E - 2011 Applicable Mortality Table for 417(e) (unisex)

Schedule SB, Part V Summary of Plan Provisions

Burke Engineering, Inc. Defined Benefit Pension Plan 91-1392158 / 001

For the plan year 1/1/2011 through 12/31/2011

Actuarial Equivalence:

Pre-Retirement - Interest -

5.5%

Mortality Table -

None

Post-Retirement - Interest -

5.5%

Mortality Table -

G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

January 18, 2012

Schedule SB, line 32 - Schedule of Amortization Bases

Burke Engineering, Inc. Defined Benefit Pension Plan

91-1392158 / 001

For the plan year 1/1/2011 through 12/31/2011

Date Base Original Base Present Value of Years Remaining Amortization Remaining Installments Amortization Period Installment

Totals: \$0 \$0

The amortization installment for the base established as of 12/31/2011 has been prorated to \$0 due to the plan's termination as of 10/31/2011.