

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2011
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information						
1a Name of plan <u>EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN</u>	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ►</td> <td><u>001</u></td> </tr> <tr> <td>1c Effective date of plan</td> <td><u>05/09/2002</u></td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>001</u>	1c Effective date of plan	<u>05/09/2002</u>		
1b Three-digit plan number (PN) ►	<u>001</u>						
1c Effective date of plan	<u>05/09/2002</u>						
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>EASTON COACH COMPANY</u> <u>1200 CONROY PLACE</u> <u>EASTON, PA 18040</u>	<table border="1"> <tr> <td>2b Employer Identification Number (EIN)</td> <td><u>01-0647338</u></td> </tr> <tr> <td>2c Sponsor's telephone number</td> <td><u>610-253-4055</u></td> </tr> <tr> <td>2d Business code (see instructions)</td> <td><u>485990</u></td> </tr> </table>	2b Employer Identification Number (EIN)	<u>01-0647338</u>	2c Sponsor's telephone number	<u>610-253-4055</u>	2d Business code (see instructions)	<u>485990</u>
2b Employer Identification Number (EIN)	<u>01-0647338</u>						
2c Sponsor's telephone number	<u>610-253-4055</u>						
2d Business code (see instructions)	<u>485990</u>						

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>08/22/2012</u>	<u>SIDNEY BOUCHER</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") EASTON COACH COMPANY 1200 CONROY PLACE EASTON, PA 18040	3b Administrator's EIN 01-0647338 3c Administrator's telephone number 610-253-4055
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	440
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	412
b Retired or separated participants receiving benefits.....	6b	2
c Other retired or separated participants entitled to future benefits.....	6c	5
d Subtotal. Add lines 6a , 6b , and 6c	6d	419
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	419
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	72
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	2

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

2F 2G 2K 3D 2J 2T 3H 2E

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EASTON COACH COMPANY</u>	D Employer Identification Number (EIN) <u>01-0647338</u>	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
<u>04-1590850</u>	<u>65935</u>	<u>RM82969-1</u>	<u>72</u>	<u>01/01/2011</u>	<u>12/31/2011</u>

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
<u>11389</u>	<u>0</u>

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

ROBERT C. WISNER
64 N COUNTY LINE RD
SOUDERTON, PA 18964

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
<u>11389</u>			<u>3</u>

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	1139223

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year	7b	718631
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c Additions: (1) Contributions deposited during the year	7c(1)	240528	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	22009	
(4) Transferred from separate account	7c(4)	0	
(5) Other (specify below)	7c(5)	51490	

▶ LN INT, LN PRIN, LOAN DEFAULT

(6) Total additions	7c(6)	314027
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d Total of balance and additions (add b and c(6))	7d	1032658
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	23516	
(2) Administration charge made by carrier	7e(2)	5461	
(3) Transferred to separate account	7e(3)	218948	
(4) Other (specify below)	7e(4)	10421	

▶ LN DISTRIB

(5) Total deductions	7e(5)	258346
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f Balance at the end of the current year (subtract e(5) from d)	7f	774312
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EASTON COACH COMPANY</u>	D Employer Identification Number (EIN) <u>01-0647338</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

04-1590850

(b) Enter name and EIN or address of person who provided you disclosure 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)

MASSACHUSETTS MUTUAL LIFE INSURANCE

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
52 60 63 64 67 68 72	CONTRACT ADMIN	14980	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

THE PARAGON ALLIANCE GROUP

23-3044062

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	THIRD PARTY ADMIN	0	Yes ☒ No ☐	Yes ☐ No ☒	1483	Yes ☐ No ☒

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

ROBERT C. WISNER

64 N COUNTY LINE RD
SODERTON, PA 18964

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

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)

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

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

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

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

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	52	0
(d) Enter name and EIN (address) of source of indirect compensation		
PRM CR VAL 04-1590850	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2		
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
CAP WORLD GRWTH AND INCM (AMERICAN) 95-4402570	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2		
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
DISCOVERY (OFI) 22-2725700	BASIS POINTS * PLAN ASSETS	

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0

(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.
EQUITY GROWTH (AMERICAN CENTURY) 77-0273954	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0

(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.
GROWTH AMERICA (AMERICAN) 52-0792143	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURACNE	60	0

(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.
HIGH YIELD (PIMCO) 33-0484500	BASIS POINTS * PLAN ASSETS

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0

(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.
MID CAP INDEX (NORTHERN) 20-1524639	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0

(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.
ULTRA (AMERICAN CENTURY) 43-1607635	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	63	0

(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.
PRM CR VAL (BAB/LS/BW/OFI) 04-1590850	BASIS PINTS * PLAN ASSETS

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	67	0
(d) Enter name and EIN (address) of source of indirect compensation EQUITY GROWTH (AMERICAN CENTURY) 77-0273954		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INSURANCE		
(b) Service Codes (see instructions) 67		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation ULTRA (AMERICAN CENTURY) 43-1607635		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INSURANCE		
(b) Service Codes (see instructions) 72		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation PREMIER CORE BOND 04-3277549		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUETTS MUTUAL LIFE INSURANCE	72	0

(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.
PREMIER INTL EQUITY (OFI) 04-3212044	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0

(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.
PREMIER MAIN STREET (OFI) 51-0529328	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0

(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.
PREMIER MONEY MARKET (BABSON) 04-3212059	BASIS POINTS * PLAN ASSETS

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0
(d) Enter name and EIN (address) of source of indirect compensation PREMIER SM/MID CAP OPPRTY (OFI) 04-3424705 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INSURANCE (b) Service Codes (see instructions) 72 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation RETIRESMARKT CONSERVATIVE 04-1590850 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INSURANCE (b) Service Codes (see instructions) 72 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation RETIRESMARKT GROWTH 04-1590850 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0

(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.
RETIRESMART MODERATE 04-1590850	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0

(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.
RETIRESMART MODERATE GROWTH 04-1590850	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUETTS MUTUAL LIFE INSURANCE	72	0

(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.
SEL BLUE CHIP GROWTH (T. ROWE PRICE) 04-3556992	BASIS POINTS * PLAN ASSETS

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUETTS MUTUAL LIFE INSURANCE	72	0

(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.
SEL SM CAP VAL EQ (WLG/BRWHNLY) 02-0769954	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0

(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.
SELECT INDEXED EQTY (NORTHERN TRUST) 04-3410047	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0

(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.
SELECT LARGE CAP VALUE 04-3513019	BASIS POINTS * PLAN ASSETS

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0
(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.	
SELECT MID CAP GR II (TRP/FRONTIER) 04-3512596	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PARAGON ALLIANCE GROUP, LLC	13	1483
(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.	
MASSACHUSETTS MUTUAL LIFE INSURANCE 04-1590850	EXPENSE REIMBURSEMENT TO THIRD PARTY	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>EASTON COACH COMPANY</u>	D Employer Identification Number (EIN) <u>01-0647338</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-A1 SELECT BLUE CHIP GROWTH</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-157</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>143028</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-AA PREM CORE VALUE EQ</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-011</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>41988</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-AE PREMIER CORE BOND</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-014</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>76930</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-AG PREMIER MONEY MARKET</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-AJ SELECT LARGE CAP VALUE</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-018</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>13399</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-AT SELECT MID CAP GR II</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-026</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>992</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-PH HIGH YIELD</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-421</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>95078</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AI PREMIER INTERNATIONAL EQ		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-017	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41858
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AM PREMIER BALANCED		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-020	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AX SELECT INDEXED EQUITY		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-028	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 111888
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-DC RETIRESMART CONSERVATIVE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-038	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 81733
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-NM PREM SMALL CO OPPORTUNITIES		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-083	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 44638
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-O5 PREMIER MAIN ST		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-091	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 79653
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-DA RETIRESMART MODERATE GROWTH		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-037	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23425
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-DE RETIRESMART GROWTH		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-039	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3855
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-DM RETIRESMART MODERATE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-040	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 180338
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-O3 DISCOVERY		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-089	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42680

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-O9 CHAMPION INCOME**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-095	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OE CAPITAL APPRECIATION II**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-099	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W7 ULTRA**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-119	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72718
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W8 EQUITY GROWTH**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-120	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48852
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-HW GROWTH AMERICA**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-419	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28275
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-KB SEL SM CAP VAL EQ**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-396	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1066
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-RG MID CAP INDEX**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-467	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6499
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VY CAP WORLD GROWTH AND INCOME**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-091	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 329
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EASTON COACH COMPANY</u>	D Employer Identification Number (EIN) <u>01-0647338</u>	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	576	528
(2) Participant contributions	1b(2)	3008	3470
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	80512	87094
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	1113157	1139223
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	718632	774313
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1915885	2004628

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1915885	2004628
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	36982	
(B) Participants	2a(1)(B)	203961	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		240943
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	22009	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	4353	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		26362
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		5836
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		273141

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	169418	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		169418
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	14980	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		14980
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		184398

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		88743
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: FISCHER CUNNANE & ASSOCIATES

(2) EIN: 23-3060583

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EASTON COACH COMPANY</u>	D Employer Identification Number (EIN) <u>01-0647338</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-1590850</u> Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>6</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% 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): _____

Easton Coach Company 401(k) Retirement Savings Plan

**Financial Statements and
Supplemental Schedule
For the Years Ended December 31, 2011 and 2010
With Independent Auditors' Report**

Easton Coach Company 401(k) Retirement Savings Plan

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of
Easton Coach Company 401(k) Retirement Savings Plan

We were engaged to audit the financial statements of the Easton Coach Company 401(k) Retirement Savings Plan as of December 31, 2011 and 2010, and for the years then ended, and the supplemental schedule as of December 31, 2011, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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, any auditing procedures with respect to the information summarized in Note 3, which was certified by Massachusetts Mutual Life Insurance Company ("Mass Mutual"), the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. 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 a certification from the custodian as of and for the years ended December 31, 2011 and 2010, 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 supplemental schedule taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, 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.

Fischer Cunnane & Associates Ltd
Fischer Cunnane & Associates Ltd
Certified Public Accountants

West Chester, Pennsylvania
August 2, 2012

Easton Coach Company 401(k) Retirement Savings Plan

Statements of Net Assets Available for Benefits As of December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Pooled separate accounts	\$ 1,139,223	\$ 1,113,157
Fixed income fund	<u>834,163</u>	<u>776,825</u>
Total Investments	<u>1,973,386</u>	<u>1,889,982</u>
RECEIVABLES		
Employer contributions	528	576
Participant contributions	3,470	3,008
Notes receivable from participants	<u>87,094</u>	<u>80,512</u>
Total Receivables	<u>91,092</u>	<u>84,096</u>
NET ASSETS REFLECTING ALL INVESTMENTS AT FAIR VALUE	<u>2,064,478</u>	<u>1,974,078</u>
Adjustment from fair value to contract value for fully benefit-responsive investment contract	<u>(59,850)</u>	<u>(58,193)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 2,004,628</u>	<u>\$ 1,915,885</u>

See accompanying notes and independent auditors' report.

Easton Coach Company 401(k) Retirement Savings Plan

Statements of Changes in Net Assets Available for Benefits For the Years Ended December 31, 2011 and 2010

	2011	2010
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	\$ 5,836	\$ 127,300
Interest and dividends	22,009	22,183
Total Investment Income	27,845	149,483
Interest income on notes receivable from participants	4,353	4,854
Contributions:		
Employer	36,982	35,634
Participant	203,961	205,087
Rollover	-	5,487
Total Contributions	240,943	246,208
TOTAL ADDITIONS	273,141	400,545
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Fees	(14,980)	(15,168)
Benefits paid to participants	(169,418)	(262,125)
TOTAL DEDUCTIONS	(184,398)	(277,293)
NET INCREASE	88,743	123,252
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of period	1,915,885	1,792,633
End of period	\$ 2,004,628	\$ 1,915,885

See accompanying notes and independent auditors' report.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements
For the Years Ended December 31, 2011 and 2010

1. Description of Plan

The following description of Easton Coach Company 401(k) Retirement Savings Plan (the "Plan"), provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering all full-time employees of Easton Coach Company and Pennsylvania Transit Company, LLC (collectively, the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). All employees shall be eligible to become participants as of the first day of the Plan year quarter coinciding with or following the date on which they have completed twelve months of service with 1,000 hours worked, and have also obtained age 21. Years of service with VecTour, Inc., VAST, and Friendly Transportation Co. will be counted towards eligibility in the Plan.

Contributions - Each active participant shall elect to enter into a written salary deferral agreement with the Company in an amount up to the maximum percentage allowable which does not exceed Internal Revenue Service limits. The Company may make a matching contribution equal to a discretionary percentage of eligible compensation. For the years ended December 31, 2011 and 2010, the Company elected to contribute 25% of the first 6% of eligible compensation. After-tax voluntary contributions will not be allowed.

In addition, the Plan administrator may receive on behalf of a participant the entire amount of any distribution from a prior employer qualified tax deferred plan and from certain Individual Retirement Accounts.

Participant Accounts - Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contributions, and (b) Plan earnings, and is charged with (c) certain administrative expenses and (d) allocation of Plan losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Unless elected otherwise in accordance with the terms of the Plan, the Plan will pay the expense charges and administration charges of the Plan unless otherwise paid by the Company.

Vesting - Participants are immediately vested in their contributions plus the actual earnings thereon. The Company's contributions and earnings thereon will vest as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1	0%
1 but less than 2	20%
2 but less than 3	40%
3 but less than 4	60%
4 but less than 5	80%
5 or more	100%

Investment Options - Upon enrollment in the Plan, a participant may direct participant contributions in 1% increments in any of the Plan's twenty-three fund options. Participants may change their investment options at any time.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements For the Years Ended December 31, 2011 and 2010

Payment of Benefits - The payment of benefits under this Plan to the participant shall begin as soon as administratively feasible. Distributions are allowed in the event of termination of employment, disability, death, and retirement. Also, in-service distributions are allowed in the event of financial hardship or upon attainment of age 59 1/2, and only from fully vested accounts.

A mandatory single lump-sum distribution is paid to an individual retirement account if the participant's vested account balance is greater than \$1,000 but less than \$5,000 and the participant does not consent to a rollover or direct distribution otherwise. If the participant's vested account balance exceeds \$5,000, payment of benefits may be in the form of lump sums, substantially equal installments, or in partial withdrawals provided the minimum withdrawal is \$1,000.

In the event a participant receives a hardship withdrawal from the Plan, that participant will not be able to make salary deferrals for a period of six months after the distribution is received.

Forfeitures - Forfeited nonvested accounts may be used to pay administrative expenses or to reduce any employer contribution. Forfeitures of \$684 and \$1,757 for 2011 and 2010, respectively, were used to reduce the Company's matching contribution. As of December 31, 2011 and 2010, forfeited nonvested accounts totaled \$0 and \$166, respectively.

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Participants may not take out more than two (2) loans at one time. Loan terms range from one to five years or longer for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a reasonable rate of interest charged for similar types of loans by other lenders. Principal and interest are paid ratably through payroll deductions.

2. Summary of Significant Accounting Policies

Basis of Accounting - The financial statements of the Plan 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 the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation - Plan investments are stated at fair value, except for the Massachusetts Mutual Life Insurance Company ("Mass Mutual") Guaranteed Fund, a fixed income fund. The Mass Mutual Guaranteed Fund is comprised of investment contracts valued at contract value as reported by the custodian. See Note 5 for discussion of fair value measurements.

As described in ASC 962, *Plan Accounting-Defined Contribution Pension Plans*, investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by ASC 962, the Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements For the Years Ended December 31, 2011 and 2010

Loans to Participants - Interest income generated on the notes receivable is recorded when earned and administrative expenses associated with notes receivable are expensed when incurred. A provision for doubtful accounts has not been recorded as of December 31, 2011 or 2010. Delinquent notes receivable from participants are treated as distributions based upon the terms of the Plan Document.

Payment of Benefits - Benefits are recorded when paid.

Recently Adopted Accounting Pronouncements – In January 2010, the Financial Accounting Standards Board ("FASB") issued guidance requiring new disclosures about significant transfers into and out of Level 1 and Level 2 fair value measurements and clarifies existing fair value disclosures regarding the level of disaggregation, as well as inputs and valuation techniques used to measure fair value. In addition, the guidance requires information to be disclosed on a gross basis related to purchases, sales, issuances and settlements in the Level 3 reconciliation. The guidance is effective for annual reporting periods after December 15, 2009, except for Level 3 related disclosures, which are effective for annual periods beginning after December 15, 2010. The adoption of this guidance did not have a material impact on the Plan's financial statements.

3. Information Prepared and Certified by the Custodian (Unaudited)

The following is a summary of the information regarding the Plan, included in the Plan's financial statements and supplemental information, which was prepared by Mass Mutual, the custodian of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained a certification from the custodian that such information is complete and accurate. The certification applies to all Plan assets at December 31, 2011 and 2010, and Plan transactions for the years then ended.

The following investments were in excess of 5% of Plan net assets at December 31, 2011 and 2010:

	2011	2010
Mass Mutual Guaranteed Fund	\$ 774,313	\$ 718,632
TRP Select Mass Mutual Blue Chip Growth	143,028	155,321
Mass Mutual Moderate Journey	180,338	204,587
Northern Trust Select Mass Mutual Indexed Equity	111,888	-

During 2011 and 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

	2011	2010
Pooled separate accounts	\$ 5,836	\$ 127,300

Interest and dividend income on investments for the years ended December 31, 2011 and 2010 was \$22,009 and \$22,183, respectively.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements For the Years Ended December 31, 2011 and 2010

4. Investment Contract

The Plan has a group annuity contract with Mass Mutual. Mass Mutual maintains the investment portfolio and all contributions in pooled separate accounts.

Contributions allocated to pooled separate accounts are invested solely in shares of underlying mutual funds, which are segregated from the other assets of Mass Mutual. These accounts are credited with actual earnings on the underlying investments and charged for Plan withdrawals and administrative maintenance expenses charged by Mass Mutual. The investments in pooled separate accounts are not considered fully benefit-responsive and are included in the financial statements at fair value.

The Plan also invests in a fixed income fund with Mass Mutual. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses charged by Mass Mutual. As described in Note 2, because the investment is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported by Mass Mutual, represents contributions made under the contract plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value; however, the investment contract is subject to certain restrictions which may impact the Plan's ability to fully realize the investment contract's value under certain conditions. The average yield and crediting interest rates on the contract were 2.73% and 2.85% for 2011 and 2010, respectively. Certain events limit the ability of the investment contract to transact at contract value with the issuer of its investment contracts. Specifically, any event outside the normal operation of the investment contract which causes a withdrawal from an investment may result in a negative market value adjustment with respect to such withdrawals. Such events include, but are not limited to, the following: (1) partial or complete legal termination of the investment contract, (2) tax disqualification of the investment contract or participant, or (3) certain investment contract amendments if issuers' consent is not obtained. As of December 31, 2011, the occurrence of an event outside the normal operation of the investment contract which would cause a withdrawal from an investment contract is not considered probable.

5. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date.

The following fair value hierarchy classifies the inputs to valuation techniques used to measure fair value into one of three levels:

Level 1: unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in inactive markets.

Level 3: unobservable inputs that reflect the reporting entity's own assumptions.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements For the Years Ended December 31, 2011 and 2010

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

As of December 31, 2011, the Plan's investments measured at fair value on a recurring basis were as follows:

	Basis of Fair Value Measurement			Total Fair Value
	Level 1	Level 2	Level 3	
Pooled separate accounts				
Intermediate term	\$ -	\$ 76,930	\$ -	\$ 76,930
High yield	-	95,078	-	95,078
Asset allocation	-	289,352	-	289,352
Large cap	-	539,801	-	539,801
Mid cap	-	7,491	-	7,491
Small cap	-	88,384	-	88,384
Intl/global	-	42,187	-	42,187
Fixed income fund	-	-	834,163	834,163
Total investments at fair value	\$ -	\$1,139,223	\$ 834,163	\$ 1,973,386

As of December 31, 2010, the Plan's investments measured at fair value on a recurring basis were as follows:

	Basis of Fair Value Measurement			Total Fair Value
	Level 1	Level 2	Level 3	
Pooled separate accounts				
Intermediate term	\$ -	\$ 63,706	\$ -	\$ 63,706
High yield	-	86,755	-	86,755
Asset allocation	-	296,621	-	296,621
Large cap	-	533,871	-	533,871
Mid cap	-	4,013	-	4,013
Small cap	-	90,548	-	90,548
Intl/global	-	37,643	-	37,643
Fixed income fund	-	-	776,825	776,825
Total investments at fair value	\$ -	\$1,113,157	\$ 776,825	\$ 1,889,982

The table below summarizes the changes in the fair value of the fixed income fund for the years ended:

	December 31	
	2011	2010
Balance at beginning of year	\$ 776,825	\$ 779,735
Unrealized gain relating to instruments still held at the reporting date	1,657	26,568
Purchases, sales, issuance and settlements:		
Purchases and issuances	95,079	140,185
Sales and settlements	(39,398)	(169,663)
Total Purchases, sales, issuances and settlements (net)	55,681	(29,478)
Balance at end of year	\$ 834,163	\$ 776,825

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements For the Years Ended December 31, 2011 and 2010

	December 31	
	2011	2010
Amount of gains or losses for the year attributed to the change in unrealized gains (losses) relating to assets and liabilities still held at year end	\$ 1,657	\$ 26,568

Following is a description of the valuation method used for assets measured at fair value.

Pooled separate accounts: Valued at net asset value at year-end, based on the fair value of the underlying mutual fund investments.

Fixed income fund: Valued at liquidation value based on actuarial formulas as defined under the terms of the investment contracts.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

6. Plan Termination

Although it has not expressed intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

7. Tax Status

The Plan received a prototype standardized profit sharing plan determination letter dated March 31, 2008 from the Internal Revenue Service which stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code, and will not be receiving a separate determination letter. The Plan has been amended since receiving the determination letter. However, the Plan administrator and Plan's management believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2011, there are no uncertain positions taken, or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

Easton Coach Company 401(k) Retirement Savings Plan

**Notes to Financial Statements
For the Years Ended December 31, 2011 and 2010**

8. Risks and Uncertainties

The Plan provides for various investment options in money market funds, mutual funds, and a fixed income fund. Investment securities are exposed to various risks such as interest rate, market and credit risk. Due to the level of uncertainty related to changes in value of investment securities, it is at least reasonably possible that changes in the various risk factors could materially affect participants' account balances and the amounts reported in the financial statements.

9. Related Party Transactions

Certain Plan investments are investment contracts with Mass Mutual, the custodian of the Plan; therefore, these transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA. Additionally, loans to participants are also considered party-in-interest transactions.

10. Subsequent Events

Management has evaluated subsequent events through August 2, 2012, the date on which the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

**Easton Coach Company 401(k)
Retirement Savings Plan**

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2011

PLAN EIN: 01-0647338
PLAN NUMBER: 001

(a)	IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY (b)	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE (c)	COST (d)	CURRENT VALUE (e)
*	Mass Mutual Guaranteed Fund	Fixed Income Fund	n/a	\$ 774,313
*	TRP Sel Mass Mutual Blue Chip Growth	Pooled Separate Account	n/a	143,028
*	Bb/Bnstrn/OFI Mass Mutual Prime Core Value Equity	Pooled Separate Account	n/a	41,988
*	Babson Premier Mass Mutual Core Bond	Pooled Separate Account	n/a	76,930
*	Mass Mutual Premier Money Market	Pooled Separate Account	n/a	1
*	OFI Premier Mass Mutual International Equity	Pooled Separate Account	n/a	41,858
*	PIMCO Mass Mutual High Yield	Pooled Separate Account	n/a	95,078
*	Northern Trust Select Mass Mutual Indexed Equity	Pooled Separate Account	n/a	111,888
*	OFI Premier Mass Mutual Small Company Opport	Pooled Separate Account	n/a	44,638
*	OFI Premier Mass Mutual Main Street	Pooled Separate Account	n/a	79,653
*	OFI Mass Mutual Discovery	Pooled Separate Account	n/a	42,680
*	American Century Mass Mutual Ultra	Pooled Separate Account	n/a	72,718
*	American Century Mass Mutual Equity Growth	Pooled Separate Account	n/a	48,852
*	Mass Mutual Conservative Journey	Pooled Separate Account	n/a	81,733
*	Mass Mutual Moderate Journey	Pooled Separate Account	n/a	180,338
*	Mass Mutual Aggressive Journey	Pooled Separate Account	n/a	23,425
*	Mass Mutual Ultra Aggressive Journey	Pooled Separate Account	n/a	3,855
*	Davis Mass Mutual Select Large Cap Value	Pooled Separate Account	n/a	13,399
*	American Mass Mutual Growth America	Pooled Separate Account	n/a	28,275
*	SSGA Mass Mutual Mid Cap Equity Index	Pooled Separate Account	n/a	6,499
*	SSGA Mass Mutual Select Small Cap Value Equity	Pooled Separate Account	n/a	1,066
*	SSGA Mass Mutual Select Mid Cap Growth II	Pooled Separate Account	n/a	992
*	SSGA Mass Mutual Cap World Growth and Income	Pooled Separate Account	n/a	329
*	Participant Loans	5.25% - 10.25%	-0-	87,094
Total				<u>\$ 2,000,630</u>

* Party-in-interest

"Cost" is not applicable for participant-directed investments

A Name of Plan Easton Coach Company 401(k) Retirement Savings Plan	B Three-digit plan Number	001
C Plan sponsor's name as shown on line 2a of Form 5500 Easton Coach Company	D Employer Identification Number 010647338	

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
American Century	431607635		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Century with respect to the Ultra (American Century) separate account (SIA-W7).
American Century	431607635		MassMutual provided the plan with the required written disclosure for Other Fees received by American Century with respect to the Ultra (American Century) separate account (SIA-W7).
American Century	770273954		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Century with respect to the Equity Growth (American Century) separate account (SIA-W8).
American Century	770273954		MassMutual provided the plan with the required written disclosure for Other Fees received by American Century with respect to the Equity Growth (American Century) separate account (SIA-W8).
American Funds	520792143		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the Growth America (American) separate account (SIA-HW).
American Funds	520792143		MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to the Growth America (American) separate account (SIA-HW).
American Funds	954402570		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the Cap World Grwth and Incm (American) separate account (SIA-VY).
American Funds	954402570		MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to the Cap World Grwth and Incm (American) separate account (SIA-VY).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by the subadviser with respect to the Premier Int'l Equity (OFI Inst) separate account (SIA-AI).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by the subadviser with respect to the Premier Main Street (OFI Inst) separate account (SIA-O5).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by the subadviser with respect to the Premier Sm/Mid Cap Opprty(OFI Inst) separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by the subadviser with respect to the Sel Blue Chip Growth (T.Rowe Price) separate account (SIA-A1).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by the subadviser with respect to the Sel Sm Cap Val Eq (Wlgn/BrwHnly) separate account (SIA-KB).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by the subadviser with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Cap World Grwth and Incm (American) separate

Massachusetts Mutual Life Insurance Company	041590850	account (SIA-VY). MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Discovery (OFI) separate account (SIA-O3).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Growth America (American) separate account (SIA-HW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the High Yield (PIMCO) separate account (SIA-PH).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Premier Core Bond (Babson) separate account (SIA-AE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Premier Int'l Equity (OFI Inst) separate account (SIA-AI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Premier Money Market (Babson) separate account (SIA-AG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Premier Sm/Mid Cap Oppty(OFI Inst) separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the RetireSMART Conservative separate account (SIA-DC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the RetireSMART Growth separate account (SIA-DE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the RetireSMART Moderate Growth separate account (SIA-DA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the RetireSMART Moderate separate account (SIA-DM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Sel Blue Chip Growth (T.Rowe Price) separate account (SIA-A1).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Sel Sm Cap Val Eq (Wlgn/BrwHnly) separate account (SIA-KB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Select Indexed Eqty (Northrn Trust) separate account (SIA-AX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Select Large Cap Value (Davis) separate account (SIA-AJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Premier Core Bond (Babson) separate account (SIA-AE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Premier Int'l Equity (OFI Inst) separate account (SIA-AI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Premier Main Street (OFI Inst) separate account (SIA-O5).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees

Company		received by MassMutual with respect to the Premier Money Market (Babson) separate account (SIA-AG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Premier Sm/Mid Cap Opprty(OFI Inst) separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the RetireSMART Conservative separate account (SIA-DC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the RetireSMART Growth separate account (SIA-DE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the RetireSMART Moderate Growth separate account (SIA-DA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the RetireSMART Moderate separate account (SIA-DM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Sel Blue Chip Growth (T.Rowe Price) separate account (SIA-A1).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Sel Sm Cap Val Eq (Wlgn/BrwHnly) separate account (SIA-KB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Select Indexed Eqty (Northrn Trust) separate account (SIA-AX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Select Large Cap Value (Davis) separate account (SIA-AJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated 12b-1 Fees of (25 basis points * plan assets) with respect to the Prm Cr Val (Bab/LS/Bw/OFI Inst) (SIA-AA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (11 basis points * plan assets) with respect to the Premier Money Market (Babson) separate account (SIA-AG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (30 basis points * plan assets) with respect to the Premier Sm/Mid Cap Opprty(OFI Inst) separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (30 basis points * plan assets) with respect to the RetireSMART Conservative separate account (SIA-DC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (30 basis points * plan assets) with respect to the RetireSMART Growth separate account (SIA-DE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (30 basis points * plan assets) with respect to the RetireSMART Moderate Growth separate account (SIA-DA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (30 basis points * plan assets) with respect to the RetireSMART Moderate separate account (SIA-DM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (31 basis points * plan assets) with respect to the Premier Main Street (OFI Inst) separate account (SIA-O5).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (31 basis points * plan assets) with respect to the Select Indexed Eqty (Northrn Trust) separate account (SIA-AX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (33 basis points * plan assets) with respect to the Sel Sm Cap Val Eq (Wlgn/BrwHnly) separate account (SIA-KB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (37 basis points * plan assets) with respect to the Premier Core Bond (Babson) separate account (SIA-AE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (37 basis points * plan assets) with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (43 basis points * plan assets) with

Company		respect to the Sel Blue Chip Growth (T.Rowe Price) separate account (SIA-A1).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (44 basis points * plan assets) with respect to the Select Large Cap Value (Davis) separate account (SIA-AJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (48 basis points * plan assets) with respect to the Premier Int'l Equity (OFI Inst) separate account (SIA-AI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (86 basis points * plan assets) with respect to the the Prm Cr Val (Bab/LS/Bw/OFI Inst) (SIA-AA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the Cap World Grwth and Incm (American) separate account (SIA-VY).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the Growth America (American) separate account (SIA-HW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the High Yield (PIMCO) separate account (SIA-PH).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (39 basis points * plan assets) with respect to the Discovery (OFI) separate account (SIA-O3).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (50 basis points * plan assets) with respect to the Equity Growth (American Century) separate account (SIA-W8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (6 basis points * plan assets) with respect to the Mid Cap Index (Northern) separate account (SIA-RG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (60 basis points * plan assets) with respect to the Ultra (American Century) separate account (SIA-W7).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Wrap Fees of (25 basis points * plan assets) with respect to the Equity Growth (American Century) separate account (SIA-W8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Wrap Fees of (25 basis points * plan assets) with respect to the Ultra (American Century) separate account (SIA-W7).
Northern Funds	201524639	MassMutual provided the Plan with the required written disclosure for Management Fees received by Northern Funds with respect to the Mid Cap Index (Northern) separate account (SIA-RG).
Oppenheimer	222725700	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to the Discovery (OFI) separate account (SIA-O3).
Oppenheimer	222725700	MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to the Discovery (OFI) separate account (SIA-O3).
PIMCO Funds	330484500	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to the High Yield (PIMCO) separate account (SIA-PH).
PIMCO Funds	330484500	MassMutual provided the plan with the required written disclosure for Other Fees received by PIMCO Funds with respect to the High Yield (PIMCO) separate account (SIA-PH).

A Name of Plan Easton Coach Company 401(k) Retirement Savings Plan	B Three-digit plan Number 001
C Plan sponsor's name as shown on line 2a of Form 5500 Easton Coach Company	D Employer Identification Number 010647338

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Guaranteed Interest Account	774,313	774,313
*	MassMutual	Holding Account - SIA-AG	0	1
*	MassMutual	SIA-A1	116,752	143,028
*	MassMutual	SIA-AA	40,079	41,988
*	MassMutual	SIA-AE	66,895	76,930
*	MassMutual	SIA-AI	38,161	41,858
*	MassMutual	SIA-AJ	13,218	13,399
*	MassMutual	SIA-AT	930	992
*	MassMutual	SIA-AX	96,611	111,888
*	MassMutual	SIA-DA	21,044	23,425
*	MassMutual	SIA-DC	79,165	81,733
*	MassMutual	SIA-DE	3,412	3,855
*	MassMutual	SIA-DM	159,028	180,338
*	MassMutual	SIA-HW	29,362	28,275
*	MassMutual	SIA-KB	1,008	1,066
*	MassMutual	SIA-NM	39,725	44,638
*	MassMutual	SIA-O3	34,308	42,680
*	MassMutual	SIA-O5	68,228	79,653
*	MassMutual	SIA-PH	91,921	95,078
*	MassMutual	SIA-RG	6,392	6,499
*	MassMutual	SIA-VY	338	329
*	MassMutual	SIA-W7	61,383	72,718
*	MassMutual	SIA-W8	41,098	48,852
				87,094

**Easton Coach Company 401(k)
Retirement Savings Plan**

**Financial Statements and
Supplemental Schedule
For the Years Ended December 31, 2011 and 2010
With Independent Auditors' Report**

Easton Coach Company 401(k) Retirement Savings Plan

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of
Easton Coach Company 401(k) Retirement Savings Plan

We were engaged to audit the financial statements of the Easton Coach Company 401(k) Retirement Savings Plan as of December 31, 2011 and 2010, and for the years then ended, and the supplemental schedule as of December 31, 2011, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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, any auditing procedures with respect to the information summarized in Note 3, which was certified by Massachusetts Mutual Life Insurance Company ("Mass Mutual"), the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. 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 a certification from the custodian as of and for the years ended December 31, 2011 and 2010, 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 supplemental schedule taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, 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.

Fischer Cunnane & Associates Ltd
Fischer Cunnane & Associates Ltd
Certified Public Accountants

West Chester, Pennsylvania
August 2, 2012

Easton Coach Company 401(k) Retirement Savings Plan

**Statements of Net Assets Available for Benefits
As of December 31, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Pooled separate accounts	\$ 1,139,223	\$ 1,113,157
Fixed income fund	<u>834,163</u>	<u>776,825</u>
Total Investments	<u>1,973,386</u>	<u>1,889,982</u>
RECEIVABLES		
Employer contributions	528	576
Participant contributions	3,470	3,008
Notes receivable from participants	<u>87,094</u>	<u>80,512</u>
Total Receivables	<u>91,092</u>	<u>84,096</u>
NET ASSETS REFLECTING ALL INVESTMENTS AT FAIR VALUE	<u>2,064,478</u>	<u>1,974,078</u>
Adjustment from fair value to contract value for fully benefit-responsive investment contract	<u>(59,850)</u>	<u>(58,193)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 2,004,628</u>	<u>\$ 1,915,885</u>

See accompanying notes and independent auditors' report.

Easton Coach Company 401(k) Retirement Savings Plan

Statements of Changes in Net Assets Available for Benefits For the Years Ended December 31, 2011 and 2010

	2011	2010
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	\$ 5,836	\$ 127,300
Interest and dividends	22,009	22,183
Total Investment Income	27,845	149,483
Interest income on notes receivable from participants	4,353	4,854
Contributions:		
Employer	36,982	35,634
Participant	203,961	205,087
Rollover	-	5,487
Total Contributions	240,943	246,208
TOTAL ADDITIONS	273,141	400,545
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Fees	(14,980)	(15,168)
Benefits paid to participants	(169,418)	(262,125)
TOTAL DEDUCTIONS	(184,398)	(277,293)
NET INCREASE	88,743	123,252
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of period	1,915,885	1,792,633
End of period	\$ 2,004,628	\$ 1,915,885

See accompanying notes and independent auditors' report.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements
For the Years Ended December 31, 2011 and 2010

1. Description of Plan

The following description of Easton Coach Company 401(k) Retirement Savings Plan (the "Plan"), provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering all full-time employees of Easton Coach Company and Pennsylvania Transit Company, LLC (collectively, the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). All employees shall be eligible to become participants as of the first day of the Plan year quarter coinciding with or following the date on which they have completed twelve months of service with 1,000 hours worked, and have also obtained age 21. Years of service with VecTour, Inc., VAST, and Friendly Transportation Co. will be counted towards eligibility in the Plan.

Contributions - Each active participant shall elect to enter into a written salary deferral agreement with the Company in an amount up to the maximum percentage allowable which does not exceed Internal Revenue Service limits. The Company may make a matching contribution equal to a discretionary percentage of eligible compensation. For the years ended December 31, 2011 and 2010, the Company elected to contribute 25% of the first 6% of eligible compensation. After-tax voluntary contributions will not be allowed.

In addition, the Plan administrator may receive on behalf of a participant the entire amount of any distribution from a prior employer qualified tax deferred plan and from certain Individual Retirement Accounts.

Participant Accounts - Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contributions, and (b) Plan earnings, and is charged with (c) certain administrative expenses and (d) allocation of Plan losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Unless elected otherwise in accordance with the terms of the Plan, the Plan will pay the expense charges and administration charges of the Plan unless otherwise paid by the Company.

Vesting - Participants are immediately vested in their contributions plus the actual earnings thereon. The Company's contributions and earnings thereon will vest as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1	0%
1 but less than 2	20%
2 but less than 3	40%
3 but less than 4	60%
4 but less than 5	80%
5 or more	100%

Investment Options - Upon enrollment in the Plan, a participant may direct participant contributions in 1% increments in any of the Plan's twenty-three fund options. Participants may change their investment options at any time.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements For the Years Ended December 31, 2011 and 2010

Payment of Benefits - The payment of benefits under this Plan to the participant shall begin as soon as administratively feasible. Distributions are allowed in the event of termination of employment, disability, death, and retirement. Also, in-service distributions are allowed in the event of financial hardship or upon attainment of age 59 1/2, and only from fully vested accounts.

A mandatory single lump-sum distribution is paid to an individual retirement account if the participant's vested account balance is greater than \$1,000 but less than \$5,000 and the participant does not consent to a rollover or direct distribution otherwise. If the participant's vested account balance exceeds \$5,000, payment of benefits may be in the form of lump sums, substantially equal installments, or in partial withdrawals provided the minimum withdrawal is \$1,000.

In the event a participant receives a hardship withdrawal from the Plan, that participant will not be able to make salary deferrals for a period of six months after the distribution is received.

Forfeitures - Forfeited nonvested accounts may be used to pay administrative expenses or to reduce any employer contribution. Forfeitures of \$684 and \$1,757 for 2011 and 2010, respectively, were used to reduce the Company's matching contribution. As of December 31, 2011 and 2010, forfeited nonvested accounts totaled \$0 and \$166, respectively.

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Participants may not take out more than two (2) loans at one time. Loan terms range from one to five years or longer for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a reasonable rate of interest charged for similar types of loans by other lenders. Principal and interest are paid ratably through payroll deductions.

2. Summary of Significant Accounting Policies

Basis of Accounting - The financial statements of the Plan 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 the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation - Plan investments are stated at fair value, except for the Massachusetts Mutual Life Insurance Company ("Mass Mutual") Guaranteed Fund, a fixed income fund. The Mass Mutual Guaranteed Fund is comprised of investment contracts valued at contract value as reported by the custodian. See Note 5 for discussion of fair value measurements.

As described in ASC 962, *Plan Accounting-Defined Contribution Pension Plans*, investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by ASC 962, the Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements For the Years Ended December 31, 2011 and 2010

Loans to Participants - Interest income generated on the notes receivable is recorded when earned and administrative expenses associated with notes receivable are expensed when incurred. A provision for doubtful accounts has not been recorded as of December 31, 2011 or 2010. Delinquent notes receivable from participants are treated as distributions based upon the terms of the Plan Document.

Payment of Benefits - Benefits are recorded when paid.

Recently Adopted Accounting Pronouncements – In January 2010, the Financial Accounting Standards Board ("FASB") issued guidance requiring new disclosures about significant transfers into and out of Level 1 and Level 2 fair value measurements and clarifies existing fair value disclosures regarding the level of disaggregation, as well as inputs and valuation techniques used to measure fair value. In addition, the guidance requires information to be disclosed on a gross basis related to purchases, sales, issuances and settlements in the Level 3 reconciliation. The guidance is effective for annual reporting periods after December 15, 2009, except for Level 3 related disclosures, which are effective for annual periods beginning after December 15, 2010. The adoption of this guidance did not have a material impact on the Plan's financial statements.

3. Information Prepared and Certified by the Custodian (Unaudited)

The following is a summary of the information regarding the Plan, included in the Plan's financial statements and supplemental information, which was prepared by Mass Mutual, the custodian of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained a certification from the custodian that such information is complete and accurate. The certification applies to all Plan assets at December 31, 2011 and 2010, and Plan transactions for the years then ended.

The following investments were in excess of 5% of Plan net assets at December 31, 2011 and 2010:

	2011	2010
Mass Mutual Guaranteed Fund	\$ 774,313	\$ 718,632
TRP Select Mass Mutual Blue Chip Growth	143,028	155,321
Mass Mutual Moderate Journey	180,338	204,587
Northern Trust Select Mass Mutual Indexed Equity	111,888	-

During 2011 and 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

	2011	2010
Pooled separate accounts	\$ 5,836	\$ 127,300

Interest and dividend income on investments for the years ended December 31, 2011 and 2010 was \$22,009 and \$22,183, respectively.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements For the Years Ended December 31, 2011 and 2010

4. Investment Contract

The Plan has a group annuity contract with Mass Mutual. Mass Mutual maintains the investment portfolio and all contributions in pooled separate accounts.

Contributions allocated to pooled separate accounts are invested solely in shares of underlying mutual funds, which are segregated from the other assets of Mass Mutual. These accounts are credited with actual earnings on the underlying investments and charged for Plan withdrawals and administrative maintenance expenses charged by Mass Mutual. The investments in pooled separate accounts are not considered fully benefit-responsive and are included in the financial statements at fair value.

The Plan also invests in a fixed income fund with Mass Mutual. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses charged by Mass Mutual. As described in Note 2, because the investment is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported by Mass Mutual, represents contributions made under the contract plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value; however, the investment contract is subject to certain restrictions which may impact the Plan's ability to fully realize the investment contract's value under certain conditions. The average yield and crediting interest rates on the contract were 2.73% and 2.85% for 2011 and 2010, respectively. Certain events limit the ability of the investment contract to transact at contract value with the issuer of its investment contracts. Specifically, any event outside the normal operation of the investment contract which causes a withdrawal from an investment may result in a negative market value adjustment with respect to such withdrawals. Such events include, but are not limited to, the following: (1) partial or complete legal termination of the investment contract, (2) tax disqualification of the investment contract or participant, or (3) certain investment contract amendments if issuers' consent is not obtained. As of December 31, 2011, the occurrence of an event outside the normal operation of the investment contract which would cause a withdrawal from an investment contract is not considered probable.

5. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date.

The following fair value hierarchy classifies the inputs to valuation techniques used to measure fair value into one of three levels:

Level 1: unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in inactive markets.

Level 3: unobservable inputs that reflect the reporting entity's own assumptions.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements For the Years Ended December 31, 2011 and 2010

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

As of December 31, 2011, the Plan's investments measured at fair value on a recurring basis were as follows:

	Basis of Fair Value Measurement			Total Fair Value
	Level 1	Level 2	Level 3	
Pooled separate accounts				
Intermediate term	\$ -	\$ 76,930	\$ -	\$ 76,930
High yield	-	95,078	-	95,078
Asset allocation	-	289,352	-	289,352
Large cap	-	539,801	-	539,801
Mid cap	-	7,491	-	7,491
Small cap	-	88,384	-	88,384
Intl/global	-	42,187	-	42,187
Fixed income fund	-	-	834,163	834,163
Total investments at fair value	\$ -	\$1,139,223	\$ 834,163	\$ 1,973,386

As of December 31, 2010, the Plan's investments measured at fair value on a recurring basis were as follows:

	Basis of Fair Value Measurement			Total Fair Value
	Level 1	Level 2	Level 3	
Pooled separate accounts				
Intermediate term	\$ -	\$ 63,706	\$ -	\$ 63,706
High yield	-	86,755	-	86,755
Asset allocation	-	296,621	-	296,621
Large cap	-	533,871	-	533,871
Mid cap	-	4,013	-	4,013
Small cap	-	90,548	-	90,548
Intl/global	-	37,643	-	37,643
Fixed income fund	-	-	776,825	776,825
Total investments at fair value	\$ -	\$1,113,157	\$ 776,825	\$ 1,889,982

The table below summarizes the changes in the fair value of the fixed income fund for the years ended:

	December 31	
	2011	2010
Balance at beginning of year	\$ 776,825	\$ 779,735
Unrealized gain relating to instruments still held at the reporting date	1,657	26,568
Purchases, sales, issuance and settlements:		
Purchases and issuances	95,079	140,185
Sales and settlements	(39,398)	(169,663)
Total Purchases, sales, issuances and settlements (net)	55,681	(29,478)
Balance at end of year	\$ 834,163	\$ 776,825

Easton Coach Company 401(k) Retirement Savings Plan

Notes to Financial Statements For the Years Ended December 31, 2011 and 2010

	December 31	
	2011	2010
Amount of gains or losses for the year attributed to the change in unrealized gains (losses) relating to assets and liabilities still held at year end	\$ 1,657	\$ 26,568

Following is a description of the valuation method used for assets measured at fair value.

Pooled separate accounts: Valued at net asset value at year-end, based on the fair value of the underlying mutual fund investments.

Fixed income fund: Valued at liquidation value based on actuarial formulas as defined under the terms of the investment contracts.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

6. Plan Termination

Although it has not expressed intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

7. Tax Status

The Plan received a prototype standardized profit sharing plan determination letter dated March 31, 2008 from the Internal Revenue Service which stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code, and will not be receiving a separate determination letter. The Plan has been amended since receiving the determination letter. However, the Plan administrator and Plan's management believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2011, there are no uncertain positions taken, or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

Easton Coach Company 401(k) Retirement Savings Plan

**Notes to Financial Statements
For the Years Ended December 31, 2011 and 2010**

8. Risks and Uncertainties

The Plan provides for various investment options in money market funds, mutual funds, and a fixed income fund. Investment securities are exposed to various risks such as interest rate, market and credit risk. Due to the level of uncertainty related to changes in value of investment securities, it is at least reasonably possible that changes in the various risk factors could materially affect participants' account balances and the amounts reported in the financial statements.

9. Related Party Transactions

Certain Plan investments are investment contracts with Mass Mutual, the custodian of the Plan; therefore, these transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA. Additionally, loans to participants are also considered party-in-interest transactions.

10. Subsequent Events

Management has evaluated subsequent events through August 2, 2012, the date on which the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

**Easton Coach Company 401(k)
Retirement Savings Plan**

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2011

PLAN EIN: 01-0647338
PLAN NUMBER: 001

(a)	IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY (b)	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE (c)	COST (d)	CURRENT VALUE (e)
	* Mass Mutual Guaranteed Fund	Fixed Income Fund	n/a	\$ 774,313
	* TRP Sel Mass Mutual Blue Chip Growth	Pooled Separate Account	n/a	143,028
	* Bb/Bnstrn/OFI Mass Mutual Prime Core Value Equity	Pooled Separate Account	n/a	41,988
	* Babson Premier Mass Mutual Core Bond	Pooled Separate Account	n/a	76,930
	* Mass Mutual Premier Money Market	Pooled Separate Account	n/a	1
	* OFI Premier Mass Mutual International Equity	Pooled Separate Account	n/a	41,858
	* PIMCO Mass Mutual High Yield	Pooled Separate Account	n/a	95,078
	* Northern Trust Select Mass Mutual Indexed Equity	Pooled Separate Account	n/a	111,888
	* OFI Premier Mass Mutual Small Company Opport	Pooled Separate Account	n/a	44,638
	* OFI Premier Mass Mutual Main Street	Pooled Separate Account	n/a	79,653
	* OFI Mass Mutual Discovery	Pooled Separate Account	n/a	42,680
	* American Century Mass Mutual Ultra	Pooled Separate Account	n/a	72,718
	* American Century Mass Mutual Equity Growth	Pooled Separate Account	n/a	48,852
	* Mass Mutual Conservative Journey	Pooled Separate Account	n/a	81,733
	* Mass Mutual Moderate Journey	Pooled Separate Account	n/a	180,338
	* Mass Mutual Aggressive Journey	Pooled Separate Account	n/a	23,425
	* Mass Mutual Ultra Aggressive Journey	Pooled Separate Account	n/a	3,855
	* Davis Mass Mutual Select Large Cap Value	Pooled Separate Account	n/a	13,399
	* American Mass Mutual Growth America	Pooled Separate Account	n/a	28,275
	* SSGA Mass Mutual Mid Cap Equity Index	Pooled Separate Account	n/a	6,499
	* SSGA Mass Mutual Select Small Cap Value Equity	Pooled Separate Account	n/a	1,066
	* SSGA Mass Mutual Select Mid Cap Growth II	Pooled Separate Account	n/a	992
	* SSGA Mass Mutual Cap World Growth and Income	Pooled Separate Account	n/a	329
	* Participant Loans	5.25% - 10.25%	-0-	87,094
		Total		<u>\$ 2,000,630</u>

* Party-in-interest

"Cost" is not applicable for participant-directed investments