

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), 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 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009			
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 DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN 2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) DAIDO METAL U.S.A. INC. 1215 S. GREENWOOD STREET BELLEFONTAINE, OH 43311-1692	1b Three-digit plan number (PN) ►	010	
	1c Effective date of plan	06/01/1960	
	2b Employer Identification Number (EIN)	36-3280906	
	2c Sponsor's telephone number	937-592-5010	
	2d Business code (see instructions)	423800	

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	Filed with authorized/valid electronic signature.	10/14/2012	CURTIS L. TUTAK
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") DAIDO METAL U.S.A. INC. 1215 S. GREENWOOD STREET BELLEFONTAINE, OH 43311-1692	3b Administrator's EIN 36-3280906 3c Administrator's telephone number 937-592-5010
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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 DAIDO METAL BELLEFONTAINE, L.L.C.	4b EIN 06-1754267 4c PN 010
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5 Total number of participants at the beginning of the plan year	5	361
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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 0
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 162
d Subtotal. Add lines 6a , 6b , and 6c	6d 162
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0
f Total. Add lines 6d and 6e	6f 162
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 119

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:
 1B 1H 1I 3H

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) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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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 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN	B Three-digit plan number (PN) ▶	010
C Plan sponsor's name as shown on line 2a of Form 5500. DAIDO METAL U.S.A. INC.		
D Employer Identification Number (EIN) 36-3280906		

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 INS. CO.

(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
04-1590850	65935	TFO45068	0	01/01/2009	12/31/2009

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
20000	0

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

KURT E. DIETRICH
DIETRICH ASSOC., INC.
1000 GERMANTOWN PIKE, STE K-1
PLYMOUTH MEETING, PA 19462

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
20000			3

(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

(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

(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	
6 Contracts With Allocated Funds:		
a State the basis of premium rates ▶ COMPETITIVE BID		
b Premiums paid to carrier	6b	3005913
c Premiums due but unpaid at the end of the year	6c	0
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	0
e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☒ other (specify) ▶ SINGLE PREMIUM GROUP ANNUITY		
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 ▶		
b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)	7c(5)	
(6) Total additions	7c(6)	
d Total of balance and additions (add b and c(6)).	7d	
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)	7e(4)	
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract e(5) from d)	7f	

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 organization(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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>010</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DAIDO METAL U.S.A. INC.</u>	D Employer Identification Number (EIN) <u>36-3280906</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>5906813</u>
b	Actuarial value 2b <u>5906813</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>78</u> <u>1975217</u>
b	For terminated vested participants 3b <u>41</u> <u>443362</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>506695</u>
(2)	Vested benefits 3c(2) <u>2554507</u>
(3)	Total active 3c(3) <u>242</u> <u>3061202</u>
d	Total 3d <u>361</u> <u>5479781</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>8.34</u> %
6	Target normal cost 6 <u>182355</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/14/2010</u>
Signature of actuary	Date
<u>DAVID HILKO</u>	<u>08-05365</u>
Type or print name of actuary	Most recent enrollment number
<u>DELOITTE CONSULTING LLP</u>	<u>312-486-1000</u>
Firm name	Telephone number (including area code)
<u>111 S. WACKER DRIVE</u> <u>CHICAGO, IL 60601-4301</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	3836023	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	173744	0
9	Amount remaining (Item 7 minus item 8).....	3662279	0
10	Interest on item 9 using prior year's actual return of <u>-21.80</u> %	-798377	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>5.93</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	2863902	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	55.52 %
15	Adjusted funding target attainment percentage.....	15	107.79 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	118.61 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/21/2009	1770000				
12/07/2009	20000				
12/10/2009	150000				
12/23/2009	234635				
			Totals ►	18(b)	2174635
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	2057639
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of Quarter of this plan year		
(1) 1st	(2) 2nd	(4) 4th
0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	182355
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	182355
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	84025	0
36 Additional cash requirement (item 34 minus item 35).....	36	98330
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	2057639
38 Interest-adjusted excess contributions for current year (see instructions).....	38	1959309
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

SCHEDULE 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
		2009
		This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN	B Three-digit plan number (PN) ▶	010
C Plan sponsor's name as shown on line 2a of Form 5500 DAIDO METAL U.S.A. INC.	D Employer Identification Number (EIN) 36-3280906	

Part I	Service Provider Information (see instructions)
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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
THE VANGUARD GROUP, INC.
23-1945930

(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)

VANGUARD FIDUCIARY TRUST CO.

23-2186884

(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?
21 50	NONE	19039	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 ☐

(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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (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 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
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN	B Three-digit plan number (PN) ►	010
C Plan sponsor's name as shown on line 2a of Form 5500 DAIDO METAL U.S.A. INC.	D Employer Identification Number (EIN) 36-3280906	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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	24061	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(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)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(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)	5882752	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(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	5906813	0

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	5906813	0
---	-----------	---------	---

Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2174635	
(B) Participants	2a(1)(B)		
(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)		2174635

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(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)	59198	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		59198

(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)		
(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)		39468
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2273301

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5146174	
(2) To insurance carriers for the provision of benefits	2e(2)	3014847	
(3) Other	2e(3)	54	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		8161075
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)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	19039	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		19039
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		8180114

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-5906813
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: SPILMAN, HILLS & HEIDEBRINK, LTD

(2) EIN: 34-1833111

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		500000
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.).....			
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.			

- 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: 54

- 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
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>010</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DAIDO METAL U.S.A. INC.</u>	D Employer Identification Number (EIN) <u>36-3280906</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	<u>0</u>
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>23-2926795</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>0</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	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 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
-----------------	-------------------

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(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

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.
----------------	---

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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): _____

**DAIDO METAL BELLEFONTAINE, L.L.C.
HOURLY PENSION PLAN
FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE
FOR THE YEARS ENDED
DECEMBER 31, 2009 (LIQUIDATION BASIS) AND 2008
(MODIFIED CASH BASIS)**

See Independent Auditors' Report

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SPILMAN,
HILLS &
HEIDEBRINK, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Plan Administrator
Daido Metal Bellefontaine, L.L.C. Hourly Pension Plan
Bellefontaine, Ohio

We were engaged to audit the accompanying statements of assets available for benefits of the Daido Metal Bellefontaine, L.L.C. Hourly Pension Plan (the Plan) as of December 31, 2009 and 2008, the related statements of changes in assets available for benefits for the years then ended, the statements of accumulated plan benefits and of changes in accumulated plan benefits as of and for the year ended January 1, 2009, and the schedule of reportable transactions for the year ended December 31, 2009. These financial statements and this 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 The Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the trustee is complete and accurate.

As discussed in Note 1 to the financial statements, on July 31, 2009 the Board of Directors of Daido Metal Bellefontaine, L.L.C., the Plan Sponsor, decided to freeze the Plan with respect to further participation and credited service effective September 30, 2009 and to terminate the Plan as soon as possible thereafter. In accordance with accounting principles generally accepted in the United States of America and as disclosed in Note 2, the Plan has changed the basis of accounting used to prepare its statements of assets available for benefits and changes in assets available for benefits from the ongoing plan basis used in preparing the 2008 financial statements including the statements of accumulated plan benefits and changes in accumulated plan benefits as of and for the year ended January 1, 2009, to the liquidation basis used for the 2009 financial statements.

As more fully described in Note 2 and as permitted under the Department of Labor's Rules and Regulations, the Plan prepared the 2008 financial statements on a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, 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.

Spilman Hills & Heidebrink, Ltd.

October 6, 2010

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
 STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS
 DECEMBER 31, 2009 (LIQUIDATION BASIS) AND
 2008 (MODIFIED CASH BASIS)

	<u>2009</u>	<u>2008</u>
Investment in Registered Investment Companies (Note 3)	\$ -	\$ 5,882,752
Noninterest-bearing Cash	<u>-</u>	<u>24,061</u>
Assets Available for Benefits	<u><u>\$ -</u></u>	<u><u>\$ 5,906,813</u></u>

*See Independent Auditors' Report
 and Accompanying Notes*

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
 STATEMENTS OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS
 FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND
 2008 (MODIFIED CASH BASIS)

	<u>2009</u>	<u>2008</u>
Additions to Assets Attributed to		
Investment income (loss) (Note 3)		
Net realized and unrealized gains (losses), registered investment companies	\$ 39,468	\$ (1,996,229)
Dividends, registered investment companies	<u>59,198</u>	<u>230,857</u>
Total Investment Income (Loss)	98,666	(1,765,372)
Employer contributions	<u>2,174,635</u>	<u>-</u>
Total Investment Income (Loss) and Employer Contributions	2,273,301	(1,765,372)
Deductions from Assets Attributed to		
Benefit payments	5,146,174	881,425
Payments to insurance carrier for the provision of benefits	3,014,847	-
Reversion of assets to plan sponsor	54	-
Administrative fees and expenses	<u>19,039</u>	<u>25,798</u>
Total Deductions	<u>8,180,114</u>	<u>907,223</u>
Change in Assets Available for Benefits	(5,906,813)	(2,672,595)
Assets Available for Benefits at Beginning of Year	<u>5,906,813</u>	<u>8,579,408</u>
Assets Available for Benefits at End of Year	<u><u>\$ -</u></u>	<u><u>\$ 5,906,813</u></u>

*See Independent Auditors' Report
and Accompanying Notes*

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
STATEMENT OF ACCUMULATED PLAN BENEFITS
JANUARY 1, 2009
(MOST RECENT INFORMATION AVAILABLE)

Vested Benefits	
Participants currently receiving payments	\$ 1,975,217
Other participants	<u>2,934,191</u>
Total Vested Benefits	4,909,408
Nonvested Benefits	<u>570,373</u>
Total Actuarial Present Value of Accumulated Plan Benefits (Note 4)	<u><u>\$ 5,479,781</u></u>

*See Independent Auditors' Report
and Accompanying Notes*

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
 STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
 FOR THE YEAR ENDED JANUARY 1, 2009
 (MOST RECENT INFORMATION AVAILABLE)

Actuarial Present Value of Accumulated Plan Benefits as of Beginning of Year	\$ 6,123,456
Change During the Year Attributable to	
Benefits accumulated and gains and losses	219,034
Increase for interest due to the decrease in the discount period	455,297
Benefit payments	(881,425)
Assumption changes	<u>(436,581)</u>
Net Change	<u>(643,675)</u>
Actuarial Present Value of Accumulated Plan Benefits as of End of Year (Note 4)	<u><u>\$ 5,479,781</u></u>

*See Independent Auditors' Report
and Accompanying Notes*

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND
2008 (MODIFIED CASH BASIS)

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the Daido Metal Bellefontaine, L.L.C. Hourly Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for further information.

General - The Plan is a defined benefit pension plan for hourly employees at the Bellefontaine, Ohio plant owned by Daido Metal Bellefontaine, L.L.C. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

On February 7, 2009, the Company announced its intentions to discontinue manufacturing operations effective July 1, 2009. The Company's Board of Directors decided to freeze the Plan with respect to further participation and credited service effective September 30, 2009 and to terminate the Plan as soon as possible thereafter. In December 2009, after the payment of all other obligations of the Plan, assets in the amount of \$3,014,847 were paid to Massachusetts Mutual Life Insurance Company (Mass Mutual), who on January 1, 2010 assumed the obligation of making benefit payments to participants in accordance with the provisions of the Plan.

Administration - The Plan was administered by a committee of three or more employees appointed by the Company's Board of Directors.

Participation - Effective September 30, 2009, the Company closed the Plan to new participants and their accrued benefit was frozen. Anyone employed on that date received a full year of credited service for 2009. Prior to that date, hourly employees were generally eligible to participate in the Plan upon the completion of one year of service. Employees who were salaried, laid off, on leave of absence, on active military duty or covered by a collective bargaining agreement (unless the agreement provides for coverage under Plan) were not eligible. Leased employees were also not eligible to participate.

Vesting - Effective September 30, 2009, participants became fully vested. Prior to that date, participants were fully vested upon the completion of five years of service.

Pension Benefits - Effective September 30, 2009, benefits due to participants under all payment options will be based on their accrued benefit determined as of that date. Effective January 1, 2010, any benefits earned under the Plan that were not paid prior to that date will be provided by Mass Mutual. In accordance with Plan provisions, participants are entitled to monthly pension benefits beginning at normal retirement age (the later of age 65 or the fifth anniversary of Plan participation) which are equal to specified rates multiplied by total years of credited service. The benefit is typically in the form of a spousal annuity; however, participants can elect to waive the spousal annuity provision. A participant can also elect to receive either a lump sum benefit which is the actuarial equivalent of the participant's accrued benefit, or to have all or a portion of their distribution paid directly to a Roth IRA on an after-tax basis.

See Independent Auditors' Report

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND
2008 (MODIFIED CASH BASIS)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Pension Benefits (Continued)

Participants are eligible for early retirement upon attaining age 60 with 10 years of vested service. Early retirement benefits are equal to the accrued normal retirement benefit reduced for retirement prior to age 65.

Disability Benefits - Effective September 30, 2009, participants who had not been previously disabled while working for the Company are no longer eligible for disability benefits. Prior to that date, employees with 15 or more years of credited service who became totally and permanently disabled prior to age 65 were eligible for disability retirement benefits. The benefit provided was the accrued normal retirement benefit.

Death Benefits - If a vested participant dies before commencement of retirement benefits, a death benefit equal to 50% of the amount which would have been payable to the deceased if they had begun to receive benefits before death is paid to the participant's surviving spouse or designated beneficiary.

Plan Termination Priorities - Plan assets, after providing for expenses of administration, were allocated to pay benefits to retirees or their surviving spouses, participants and vested former participants pursuant to applicable law. Assets in the amount of \$54 in 2009 and \$3,202 in 2010 were distributed to the Company as a result of over funding the Plan during its termination.

Party-In-Interest Transactions - Certain Plan investments were managed by the affiliates of Vanguard Fiduciary Trust Company (Vanguard). Vanguard is the trustee of the Plan and, therefore, transactions related to these investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules. Fees allocated to the Plan for trust services amounted to \$19,039 in 2009 and \$25,798 in 2008. Other expenses, including audit fees and other professional services, are paid by the Company.

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND
2008 (MODIFIED CASH BASIS)

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - As a result of the Company's decision to terminate the Plan, the Plan's 2009 statements of assets available for benefits and changes in assets available for benefits are prepared using the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The adoption of the liquidation basis of accounting had no impact on the Plan's financial statements as its assets available for benefits were already carried at fair value. The Plan's financial statements as of and for the year ended December 31, 2008, including the statements of accumulated plan benefits and changes in accumulated plan benefits as of and for the year ended January 1, 2009, were prepared on the modified cash basis of accounting; consequently, certain revenues and the related assets were recognized when received rather than when earned and expenses were recognized when paid rather than when the obligation was incurred.

Contributions - Contributions to the Plan were based upon valuations performed by an independent actuary. The amounts were calculated to provide for normal cost plus the amortization of unfunded prior service costs, at the minimum rate required for the Funding Standard Account (as defined by ERISA), and interest on such components. In 2009, contributions were made in amounts necessary to pay the benefits that had been earned under the Plan.

Benefit Payments - Benefit payments were recorded when paid.

Valuation of Investments and Income Recognition - The Plan's investments were stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan utilized fair value measurements to record fair value adjustments to investments and to determine fair value disclosures. Registered investment companies were recorded at fair value on a recurring basis. There were no other assets or liabilities measured at fair value at December 31, 2009 and 2008.

The Plan classified its investments at fair value in three levels based on the markets in which the investments were traded and the reliability of the assumptions used to determine fair value. Level 1 refers to securities valued using quoted prices in active markets for identical assets. Level 2 refers to securities not traded in an active market but for which observable market inputs were readily available. Level 3 refers to securities valued based on significant unobservable inputs. The Plan classified its investments in registered investment companies of \$5,882,752 at December 31, 2008 as Level 1, based on quoted net asset values of shares held by the Plan at year-end. There were no investments held at December 31, 2009.

See Independent Auditors' Report

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND
2008 (MODIFIED CASH BASIS)

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Valuation of Investments and Income Recognition (Continued)

Purchases and sales of investments were recorded on a trade-date basis. Dividends were recorded on the ex-dividend date, and capital gain distributions were included in dividends. Net realized and unrealized gains (losses) on registered investment companies included the Plan's gains and losses on these investments bought and sold as well as held during the year.

Income Tax Status - The Plan obtained its latest determination letter on May 31, 2002, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter; however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and that the Plan is qualified and that the related trust is tax exempt. The Internal Revenue Service also determined in a letter dated August 31, 2010 that the termination of the Plan does not adversely affect its qualification for federal tax purposes. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Subsequent Events - The plan administrator has evaluated subsequent events for recognition or disclosure in the financial statements through October 6, 2010, the date of the independent auditors' report.

Estimates and Assumptions - The preparation of financial statements in conformity with GAAP and the modified cash basis of accounting required the plan administrator to make estimates and assumptions that affected the recorded amounts of assets, and changes therein, and the actuarial present value of accumulated plan benefits at the date of the financial statements.

Plan contributions were made and the actuarial present value of accumulated plan benefits was reported based on certain actuarial assumptions pertaining to interest rates, inflation rates and employee demographics, all of which were subject to change.

See Independent Auditors' Report

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND
 2008 (MODIFIED CASH BASIS)

NOTE 3 - INVESTMENTS AND NONINTEREST-BEARING CASH

The following investment information, included in the accompanying financial statements and the information included in the supplemental schedule of reportable transactions, was obtained or derived from information supplied to the plan administrator and certified to be complete and accurate by Vanguard in accordance with Section 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. This information was not audited by independent auditors.

There were no investments held by the Plan as of December 31, 2009. The fair value of the Plan's investments in registered investment companies was as follows at December 31, 2008.

Vanguard Total Bond Market Index Fund	\$ 2,449,004
Vanguard Total Stock Market Index Fund	2,723,951
Vanguard Total International Index Fund	<u>709,797</u>
	<u>\$ 5,882,752</u>

Net realized and unrealized gains (losses) on registered investment companies amounted to \$39,468 in 2009 and \$(1,996,229) in 2008. Dividends earned on these investments amounted to \$59,198 in 2009 and \$230,857 in 2008.

The noninterest-bearing cash balance of \$24,061 at December 31, 2008, was also certified by Vanguard to be complete and accurate and was not audited by independent auditors.

NOTE 4 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AND FUNDING POLICY

Accumulated plan benefits consist of those future benefit payments attributable, in accordance with the Plan provisions, to employees credited with service up to the benefit information date. These accumulated benefits are expected to be paid to retired or terminated vested employees or their surviving spouses, or presently eligible employees or their surviving spouses. Future estimated plan benefits used to measure accumulated plan benefits include amounts payable in the event of retirement, death, disability or termination of employment to the extent they are deemed attributable to credited service to the valuation date.

See Independent Auditors' Report

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 (LIQUIDATION BASIS) AND
2008 (MODIFIED CASH BASIS)

NOTE 4 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AND FUNDING POLICY (Continued)

The Company utilized the services of an independent actuary to determine the actuarial present value of accumulated plan benefits and to determine funding levels. The actuarial present value of accumulated plan benefits is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the estimated date of payment. The Company's contributions were based upon the report of the actuary as to the amount which was estimated to provide for whatever benefits were not covered by the Plan's current assets and the estimated future earnings thereon.

The following are the significant actuarial methods and assumptions used in calculating the present value of accumulated Plan benefits as of and for the year ended January 1, 2009 (most recent information available):

Actuarial Methods - Projected unit credit actuarial cost method.

Rates of Mortality - 2009 PPA Small Plan Combined Mortality Table.

Rates of Termination - Based upon years of service and actual experience.

Rates of Disability - Based upon age and actual experience.

Retirement Age - Based upon age and actual experience.

Discount Rate - Monthly yield curve with lookback to October 2008, as issued by the IRS for valuations dated January 1, 2009. The effective rate is 8.34%.

The actuarial assumptions were the same in 2009 as in the prior year, except for the following: the 2009 PPA Small Plan Combined Mortality Table was used for the employees' rates of mortality versus 2008 PPA Small Plan Combined Mortality Table; the discount rate was updated from 8% to the monthly yield curve with lookback to October 2008.

NOTE 5 - UNION STRIKE

Nearly all participants in the Plan, prior to the discontinuance of operations, were members of the collective bargaining unit represented by Local 1224 of the U.A.W. (the Union). The contract between the Union and the Company expired on June 29, 2007. The members of the Union went on strike effective July 1, 2007.

On March 4, 2009, the Union members reached an agreement with the Company and ended their strike. Under the agreement, the Union members accepted a buyout settlement and did not return to work for the Company.

See Independent Auditors' Report

SUPPLEMENTAL SCHEDULE

DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
 EMPLOYER IDENTIFICATION NO. 06-1754267
 PLAN NO. 010
 SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(g)	(h) Fair Value of Asset on Transaction Date	(i) Net Gain (Loss)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset		
Part I. Transactions of the Same Issue Exceeding 5% of the Plan Assets						
Vanguard	Vanguard Total International Stock Index Fund	\$ -	\$ 737,108	\$ 898,474	\$ 737,108	\$ (161,366)
Vanguard	Vanguard Total Bond Market Index Fund	39,966	-	-	39,966	-
		-	2,463,080	2,458,086	2,463,080	4,994
Vanguard	Vanguard Prime Money Market Fund	4,431,283	-	-	4,431,283	-
		-	4,431,283	4,431,283	4,431,283	-
Vanguard	Vanguard Total Stock Market Index Fund	16,369	-	-	16,369	-
		-	2,778,367	3,671,450	2,778,367	(893,083)
Part II. Single Transactions Exceeding 5% of the Plan Assets						
Vanguard	Vanguard Total International Stock Index Fund	-	416,200	536,783	416,200	(120,583)
Vanguard	Vanguard Total Bond Market Index Fund	-	1,457,300	1,450,323	1,457,300	6,977
		-	846,471	849,213	846,471	(2,742)
Vanguard	Prime Money Market Fund	2,172,662	-	-	2,172,662	-
		1,770,000	-	-	1,770,000	-
		-	306,575	306,575	306,575	-
		-	460,301	460,301	460,301	-
		-	369,810	369,810	369,810	-
		-	2,760,976	2,760,976	2,760,976	-
Vanguard	Vanguard Total Stock Market Index Fund	-	1,591,412	2,172,496	1,591,412	(581,084)
		-	1,065,183	1,341,204	1,065,183	(276,021)

See Supplemental Schedules attached to the IQPA Opinion and Financial Statements

See Supplemental Schedules attached to the IQPA Opinion and Financial Statements

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

► Round off amounts to nearest dollar.

► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan DAIDO METAL BELLEFONTAINE, L.L.C. HRLY PENSION PLAN	B Three-digit plan number (PN) <u>010</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DAIDO METAL BELLEFONTAINE L.L.C.	D Employer Identification Number (EIN) 06-1754267
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>			
2 Assets:			
a Market value.....	2a		5,906,813
b Actuarial value.....	2b		5,906,813
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	78	1,975,217
b For terminated vested participants	3b	41	443,362
c For active participants:			
(1) Non-vested benefits.....	3c(1)		506,695
(2) Vested benefits.....	3c(2)		2,554,507
(3) Total active	3c(3)	242	3,061,202
d Total.....	3d	361	5,479,781
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate.....	5	8.34 %	
6 Target normal cost.....	6	182,355	

Statement by Enrolled Actuary

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

SIGN HERE	<u>DH</u> Signature of actuary	<u>10-14-10</u> Date
DAVID HILKO Type or print name of actuary		08-05365 Most recent enrollment number
DELOITTE CONSULTING LLP Firm name		(312) 486-1000 Telephone number (including area code)
111 S WACKER DR CHICAGO IL 60606-4301 Address of the firm		

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	3,836,023	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	173,744	0
9 Amount remaining (Item 7 minus item 8)	3,662,279	0
10 Interest on item 9 using prior year's actual return of <u>(21.80)%</u>	(798,377)	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>5.93 %</u>		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (Item 9 + item 10 + item 11d - item 12)	2,863,902	0

Part III Funding percentages

14 Funding target attainment percentage	14	55.52 %
15 Adjusted funding target attainment percentage	15	107.79 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	118.61 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/21/2009	1,770,000				
12/07/2009	20,000				
12/10/2009	150,000				
12/23/2009	234,635				
Totals ▶			18(b)	2,174,635	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2,057,639

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 63
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	182,355
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	182,355
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	84,025	0
36 Additional cash requirement (item 34 minus item 35)	36	98,330
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	2,057,639
38 Interest-adjusted excess contributions for current year (see instructions)	38	1,959,309
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

Daido Metal Bellefontaine L.L.C. Hourly Pension Plan
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**SCHEDULE SB, LINE 22 – DESCRIPTION OF WEIGHTED AVERAGE
RETIREMENT AGE**

Weighted Average Retirement Age = 63

(a) Retirement Age	(b) % Expected to Retire	(c) Weighted Calculation	(a)*(b)*(c) Weighted Average Retirement Age
60	0.15	1	9.0000
61	0.15	0.85	7.7775
62	0.30	0.7225	13.4385
63	0.15	0.50575	4.7793
64	0.15	0.42989	4.1269
65	0.75	0.3654	17.8135
66	0.50	0.09135	3.0146
67	0.50	0.04568	1.5301
68	0.50	0.02284	0.7765
69	0.50	0.01142	0.3940
70	1.00	0.00571	0.3997

Total Weighted Average Retirement Age	63.05053
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SCHEDULE SB, PART V– STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

The following assumptions as to future experience were used in this valuation.

Mortality

Funding Target, SFAS No. 35 and SFAS87: PPA Small Plan Combined Mortality Table.

Lump sum conversion: PPA Small Plan Combined Mortality Table.

Interest

Funding target, lump sum rate and SFAS No. 35: October 2008 full yield curve (rates are attached in Appendix 1).

SFAS No. 87 discount rate and lump sum rate: 6.25% per annum

SFAS No. 87 assumed return on asset: 8.75% per annum

Termination

Sample annual rates of termination are as follows:

<u>Years of Service</u>	<u>Annual Rate Per 1,000 Participants</u>
2	135.2
7	55.8
12	37.4
17	33.9
22	25.2
27	13.6
31+	0.0

Disability

Sample annual rates of disability are as follows:

<u>Age</u>	<u>Annual Rate Per 1,000 Participants</u>
25	1.290
30	1.290
35	1.290
40	3.225
45	5.145
50	9.300
55	15.975
60	25.470

ACTUARIAL ASSUMPTIONS (CONTINUED)

Entry Age Age on Birthday nearest valuation date following employment.

Retirement Sample annual retirement rates for eligible employees are as follows:

<u>Age</u>	<u>Annual Rate Per 1,000 Participants</u>
60 - 61	150.0
62	300.0
63 - 64	150.0
65	750.0
66 - 69	500.0
70	1000.0

Marital Characteristics 80% of participants are assumed to be married with female spouses assumed to be 3 years younger than male spouses.

Expense Loading Normal Cost is increased by the actual expenses from the prior year.

Normal Benefit Form Assume 100% of participants will elect a lump sum benefit.

Changes Since the Prior Valuation Funding target interest rates were changed from the 24 month average of the segment yield curve for November 2007 without phase in to the monthly yield curve with lookback to October 2008.

SFAS35 interest rate was changed from 8.00% to the same interest rate as used for the funding target.

SFAS87 Mortality was changed from the RP2000 Blue Collar combined mortality table to the PPA Small plan combined mortality table.

There have been no other changes in actuarial methods or assumptions since the prior valuation other than the required changes mandated by the Pension Protection Act of 2006 with respect to the mortality table and normal cost expense load.

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Monthly yield curve as issued by the IRS for October 2008									
Maturity	Yield	Maturity	Yield	Maturity	Yield	Maturity	Yield	Maturity	Yield
0.5	5.45	20.5	8.11	40.5	7.17	60.5	6.87	80.5	6.72
1.0	6.19	21.0	8.06	41.0	7.15	61.0	6.86	81.0	6.72
1.5	6.83	21.5	8.02	41.5	7.14	61.5	6.86	81.5	6.71
2.0	7.32	22.0	7.97	42.0	7.13	62.0	6.85	82.0	6.71
2.5	7.64	22.5	7.93	42.5	7.12	62.5	6.85	82.5	6.71
3.0	7.83	23.0	7.89	43.0	7.11	63.0	6.85	83.0	6.71
3.5	7.95	23.5	7.85	43.5	7.10	63.5	6.84	83.5	6.70
4.0	8.03	24.0	7.81	44.0	7.09	64.0	6.84	84.0	6.70
4.5	8.11	24.5	7.77	44.5	7.09	64.5	6.83	84.5	6.70
5.0	8.18	25.0	7.74	45.0	7.08	65.0	6.83	85.0	6.70
5.5	8.25	25.5	7.71	45.5	7.07	65.5	6.82	85.5	6.69
6.0	8.33	26.0	7.68	46.0	7.06	66.0	6.82	86.0	6.69
6.5	8.41	26.5	7.65	46.5	7.05	66.5	6.81	86.5	6.69
7.0	8.50	27.0	7.62	47.0	7.04	67.0	6.81	87.0	6.69
7.5	8.57	27.5	7.59	47.5	7.03	67.5	6.81	87.5	6.68
8.0	8.65	28.0	7.57	48.0	7.03	68.0	6.80	88.0	6.68
8.5	8.71	28.5	7.54	48.5	7.02	68.5	6.80	88.5	6.68
9.0	8.77	29.0	7.52	49.0	7.01	69.0	6.80	89.0	6.68
9.5	8.81	29.5	7.50	49.5	7.00	69.5	6.79	89.5	6.67
10.0	8.85	30.0	7.48	50.0	7.00	70.0	6.79	90.0	6.67
10.5	8.87	30.5	7.46	50.5	6.99	70.5	6.78	90.5	6.67
11.0	8.89	31.0	7.44	51.0	6.98	71.0	6.78	91.0	6.67
11.5	8.89	31.5	7.42	51.5	6.97	71.5	6.78	91.5	6.67
12.0	8.89	32.0	7.40	52.0	6.97	72.0	6.77	92.0	6.66
12.5	8.87	32.5	7.39	52.5	6.96	72.5	6.77	92.5	6.66
13.0	8.85	33.0	7.37	53.0	6.95	73.0	6.77	93.0	6.66
13.5	8.82	33.5	7.35	53.5	6.95	73.5	6.76	93.5	6.66
14.0	8.79	34.0	7.34	54.0	6.94	74.0	6.76	94.0	6.66
14.5	8.74	34.5	7.32	54.5	6.94	74.5	6.76	94.5	6.65
15.0	8.70	35.0	7.31	55.0	6.93	75.0	6.75	95.0	6.65
15.5	8.65	35.5	7.29	55.5	6.92	75.5	6.75	95.5	6.65
16.0	8.60	36.0	7.28	56.0	6.92	76.0	6.75	96.0	6.65
16.5	8.54	36.5	7.26	56.5	6.91	76.5	6.74	96.5	6.65
17.0	8.49	37.0	7.25	57.0	6.91	77.0	6.74	97.0	6.64
17.5	8.43	37.5	7.24	57.5	6.90	77.5	6.74	97.5	6.64
18.0	8.38	38.0	7.22	58.0	6.89	78.0	6.73	98.0	6.64
18.5	8.32	38.5	7.21	58.5	6.89	78.5	6.73	98.5	6.64
19.0	8.27	39.0	7.20	59.0	6.88	79.0	6.73	99.0	6.64
19.5	8.22	39.5	7.19	59.5	6.88	79.5	6.73	99.5	6.63
20.0	8.16	40.0	7.18	60.0	6.87	80.0	6.72	100.0	6.63

ACTUARIAL METHODS FOR FUNDING, EXPENSE AND PRESENT VALUE OF ACCRUED BENEFITS

Liability Valuation Method

Funding Target and Target Normal Cost as Defined in PPA

The funding target is defined to be the present value of the benefits accrued or earned at valuation date. The earned benefits include retirement-type benefits and ancillary benefits (1.430(d)-1(c)(1)(i)). If the amount of a benefit that is expected to be paid is neither a function of the accrued benefit at the time the benefit is expected to be paid nor a function of the participant's service at that time, then the portion of the benefit taken into account for purposes of determining the funding target for a plan year is based on the proportion of a participant's service as of the first day of the plan year relative to the service the participant will have when the participant meets the age and service eligibility requirements for the benefit. The portion of the benefit that is taken into account in the target normal cost is the increase in the proportional benefit for the plan year (1.430(d)-1(c)(1)(ii)(C)). The determination of the funding target and target normal cost of a plan for a plan year is not permitted to take into account any limitations or anticipated limitations under section 436 (1.430(d)-1(c)(1)(iii)).

The target normal cost is the present value of all the benefits expected to accrue or to be earned during the year (benefits attributable to services performed in a prior year that are increased by reason of a compensation increase in the current year are treated as having accrued during the current year). Plan administrative expenses paid (or expected to be paid) from plan assets for a plan year are not reflected in the determination of a plan's funding target for that plan year (1.430(d)-1(c)(2)), but are reflected in the determination of a plan's target normal cost.

Generally if insurance contracts are held by the Plan, they are included in plan Assets and the related benefits are included in the liability. In the case of benefits that are funded through insurance contracts purchased from an insurance company licensed under the laws of a State, the Plan is permitted to exclude the benefits from the liability and the insurance policy from the assets, but only to the extent that the right to receive benefits is an irrevocable contractual right based on premiums paid prior to the valuation date (1.430(d)-1(c)(3)).

The determination of a plan's funding target and target normal cost for a plan year is based on plan provisions that are adopted no later than the valuation date for the plan year and that become effective during that plan year. Section 412(d)(2) applies for purposes of determining whether a plan amendment is treated as having been adopted on the first day of the plan year (including a plan amendment adopted within 2 ½ months after the close of the plan year) (1.430(d)-1(d)).

For maximum deductible purposes, the cushion amount is equal to the sum of 50 percent of the funding target for the plan year and the amount the funding target for the plan year would increase if the Plan were to take into account increases in compensation which are expected to occur in succeeding plan years. If the Plan does not base benefits for service to date on compensation, increases in benefits which are expected to occur in succeeding plan years (determined on the basis of the average annual increase in benefits over the six immediately

ACTUARIAL METHODS FOR FUNDING, EXPENSE AND PRESENT VALUE OF ACCRUED BENEFITS

preceding plan years) are taken into account in lieu of expected increases in compensation. For plans that have less than 100 participants, increases in benefits for highly compensated employees as a result of plan amendments within the last two years are excluded from the calculation of the cushion amount.

Projected Unit Credit Method for determining the Net Periodic Pension Cost (Expense) under SFAS No. 87

SFAS No. 87 requires that the Projected Unit Credit actuarial cost method be used to determine the service cost and the projected benefit obligation. Under this method, the benefits expected to be paid to each participant are projected to retirement based on the applicable actuarial assumptions. The projected benefits are then divided on a pro-rata basis over the applicable years of service. For purposes of this funding method, the applicable years of service commence at the age at which the funding eligibility conditions are first met. The applicable years of service extend to the date each particular projected benefit is expected to be incurred, or, if earlier, the date at which the credited service requirements for each particular benefit are satisfied.

The Service Cost for the year is equal to the actuarial present value of the benefits allocated to the current year in accordance with the funding method and includes interest to the end of the fiscal year. The Projected Benefit Obligation is equal to the actuarial present value of all benefits allocated to years prior to the valuation date. Note, however, that as a participant ages, the normal cost can be expected to increase as a percentage of compensation. Therefore, to the extent the weighted average age of the active participants increases over time, the underlying level of costs (as a percentage of compensation) can be expected to increase.

Asset Valuation Method

Funding Purposes: Plan assets are equal to the market value of assets plus receivable contributions discounted with the appropriate interest rate to the valuation date.

Net Periodic Pension Cost (Expense) Purposes: The market-related value of assets is equal to the market value of assets.

Procedures

Financial and census data: Financial data was submitted by the Trustee and census data was submitted by the plan sponsor. Information provided was reviewed for internal consistency and we have no reason to doubt its substantial accuracy.

No benefits of materiality were excluded from the valuation of the liabilities.

The limitations of the Internal Revenue Code 415(b) and 401(a)(17) have been incorporated into our calculations.

No liability is included for participants who terminated without vesting in their benefit prior to the valuation date.

ACTUARIAL METHODS FOR FUNDING, EXPENSE AND PRESENT VALUE OF ACCRUED BENEFITS

The plan sponsor provided us with the data on its employees as of the valuation date, but only those employees who have completed the Plan's eligibility requirements are included in the valuation of liabilities.

Present Value of Accrued and Vested Benefits (SFAS No. 35)

For active participants, the accrued pension benefits as of the valuation date and payable from the assumed retirement age were determined based on actual plan compensation history for each participant. For inactive participants, accrued benefits were either supplied by the Company or estimated. The present value of accrued benefits was determined by multiplying the accrued pension benefits by single premium cost factors based on the applicable actuarial assumptions of accrued benefits.

SCHEDULE SB, PART V— SUMMARY OF PLAN PROVISIONS

This section highlights out understanding of the provisions of the Plan affecting the actuarial valuation.

<u>Effective Date</u>	January 1, 1960, most recently restated May 6, 2001.
<u>Eligibility</u>	All hourly-paid employees are eligible to participate on the January 1st preceding completion of one year of service.
<u>Accrued Benefit</u>	The Basic Benefit times years of Credited Service payable.
<u>Basic Benefit</u>	\$18.00 for terminations after May 2, 1998 \$19.00 for terminations after June 26, 1999 \$19.50 for terminations after June 26, 2000 Effective May 1, 2001: \$20.75 for terminations after May 6, 2001 \$22.25 for terminations after June 30, 2002 \$23.75 for terminations on or after June 29, 2003
<u>Credited Service</u>	Prior to June 1, 1968: Each year of continuous employment based on the nearest 1/12 of a year. On or after June 1, 1968: Each year during which any Employee completes 1,629 Hours of Service. If any Employee has fewer than 1,629 Hours of Service, a proportionate credit will be given according to the following schedule:

<u>Hours</u>	<u>Credited Service</u>
0 - 70	None
71 - 212	1/12
213 - 353	2/12
354 - 495	3/12
496 - 637	4/12
638 - 778	5/12
779 - 920	6/12
921 - 1,062	7/12
1,063 - 1,203	8/12
1,204 - 1,345	9/12
1,346 - 1,487	10/12
1,488 - 1,628	11/12

PLAN PROVISIONS SUMMARY (CONTINUED)

<u>Retirement Eligibility</u>	Normal Retirement Date: The first day of the month following or coinciding with attainment of age 65 and 5 years of Service. Early Retirement Date: The first day of the month following or coinciding with the attainment of age 60 and 10 or more years of Credited Service.												
<u>Normal Form of Benefit Payment</u>	Single employees and employees married less than one year will receive a Straight Life Annuity. All other employees will receive a 50% Joint and Survivor Annuity.												
<u>Normal Retirement Benefit</u>	Accrued Benefit at Normal Retirement Date.												
<u>Early Retirement Benefit</u>	Accrued Benefit at Early Retirement Date multiplied by the following: <table><tr><th><u>Age</u></th><th><u>Early Retirement Multiplier</u></th></tr><tr><td>60</td><td>.6667</td></tr><tr><td>61</td><td>.7333</td></tr><tr><td>62</td><td>.8000</td></tr><tr><td>63</td><td>.8667</td></tr><tr><td>64</td><td>.9333</td></tr></table>	<u>Age</u>	<u>Early Retirement Multiplier</u>	60	.6667	61	.7333	62	.8000	63	.8667	64	.9333
<u>Age</u>	<u>Early Retirement Multiplier</u>												
60	.6667												
61	.7333												
62	.8000												
63	.8667												
64	.9333												
<u>Postponed Retirement Benefit</u>	At the request of the employee, the Accrued Benefit at the date of Postponed Retirement.												
<u>Vested Termination</u>	An Employee becomes Vested after the completion of 5 or more years of Credited Service. Commencement of benefits is normally deferred to Normal Retirement Date, but may commence after attaining Early Retirement eligibility, reduced according to the above schedule.												
<u>Disability Benefit</u>	An Employee becomes eligible for a Disability Benefit after becoming Disabled and attaining 15 or more years of Credited Service. The benefit is the Accrued Benefit at Date of Disability.												
<u>Survivor Benefit Eligibility</u>	Former and Active Vested Employees and Retirees who have elected the Normal Form of the Survivor Benefit and have been married at least one year.												

PLAN PROVISIONS SUMMARY (CONTINUED)

Survivor Benefit

For Active Vested and Terminated Vested Employees eligible for Early or Normal Retirement the monthly Survivor Benefit shall be equal to 50% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payments begins on the first day of the month following the date of death.

For Retired Employees the monthly Survivor Benefit shall be equal to 60% of the Benefit for which the Retiree was eligible. Benefit payments begin on the first day of the month following the date of death.

For Active Vested and Terminated Vested Employees not eligible for Early or Normal Retirement the monthly benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled to had he terminated on the earlier of his termination date or date of death, survived to Early Retirement Date and had begun receiving benefits that day and died the next day. Benefit payments begin on Early Retirement Date.

Survivors of Employees who have attained age 60 and completed at 10 years or more of Vesting Service shall be paid a special death benefit of \$6,000 in the form of a single payment.

Reduction of Benefits

The Benefit of a Retiree is reduced actuarially for the Survivor Benefit Option.

Changes Since Last Valuation

None.

Daido Metal Bellefontaine L.L.C. Hourly Pension Plan
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SCHEDULE SB, LINE 25 – CHANGE IN METHOD

- The funding target of \$5,479,781 was determined using the full yield curve for October 2008. The effective interest rate for 2009 is 8.34%. In 2008, the 24 month average for November 2007 segment rates without phase-in was used to value benefit liabilities of the plan. The effective rate for 2008 was 5.93%. 2009 rates are located in the Schedule SB, Part V– Statement of Actuarial Assumptions/Methods attachment.

Daido Metal Bellefontaine L.L.C. Hourly Pension Plan
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SCHEDULE SB, LINE 26 – SCHEDULE OF ACTIVE PARTICIPANT DATA

Service Group

<u>Age Group</u>	<u>0-4</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-29</u>	<u>30-34</u>	<u>35-39</u>	<u>40+</u>	<u>Total</u>
0 - 19	1	0	0	0	0	0	0	0	0	1
20 - 24	20	0	0	0	0	0	0	0	0	20
25 - 29	25	4	2	0	0	0	0	0	0	31
30 - 34	16	5	10	1	0	0	0	0	0	32
35 - 39	11	7	9	3	0	0	0	0	0	30
40 - 44	14	1	3	4	0	0	0	0	0	22
45 - 49	7	4	5	2	0	0	3	0	0	21
50 - 54	9	1	2	1	1	2	21	6	0	43
55 - 59	2	1	3	0	1	0	12	13	0	32
60 - 64	0	2	0	0	0	0	2	4	2	10
65+	0	0	0	0	0	0	0	0	0	0
Total	105	25	34	11	2	2	38	23	2	242

Plan Name	DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
Plan Sponsor EIN	06-1754267
ERISA Plan #	010
Plan Year Ending	12/31/2009

The required attachment marked with an "X" in the Attachment column is included within the "Copy of Schedule MB/SB in PDF format labeled MB/SB Actuary Signature" attachment to Schedule SB location which consists of the entire Schedule SB and its attachments.

Form / Schedule	Line#	Description	Attachment Title (if different from Description)	Attach- ment
5500 Sch. SB	None	Statement by Enrolled Actuary		X
5500 Sch. SB	Line 27	Actuarial Information Based on Pre-PPA Funding Rules		
5500 Sch. SB	Line E	Information for Each Individual Employer		
5500 Sch. SB	Line 4	Additional Information for Plans in At-Risk Status		
5500 Sch. SB	Line 7	Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding		
5500 Sch. SB	Line 8	Late Election to Apply Balances to Quarterly Installments		
5500 Sch. SB	Line 9	Explanation of Credit Balance Discrepancy		
5500 Sch. SB	Line 18	Contributions Made to the Plan for the Plan Year		
5500 Sch. SB	Line 19	Discounted Employer Contributions		
5500 Sch. SB	Line 20c	Liquidity Requirement Certification		
5500 Sch. SB	Line 22	Description of Weighted Average Retirement Age		X
5500 Sch. SB	Line 23	Information on Use of Multiple Mortality Tables		
5500 Sch. SB	Line 23	Information on Use of Substitute Mortality Tables		
5500 Sch. SB	Line 23	Statement of Actuarial Assumptions/Methods		X
5500 Sch. SB	Part V	Summary of Plan Provisions		X
5500 Sch. SB	Line 24	Change in Actuarial Assumptions		
5500 Sch. SB	Line 25	Change in Method		X
5500 Sch. SB	Line 26	Schedule of Active Participant Data		X
5500 Sch. SB	Line 27	Balances Subject to Binding Agreement with PBGC		
5500 Sch. SB	Line 27	Alternative 17-Year Funding Schedule of Airlines		
5500 Sch. SB	Line 32	Schedule of Amortization Bases		
5500 Sch. SB		Other Attachment [Enter Description]		

Plan Name	DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
Plan Sponsor EIN	06-1754267
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Plan Name	DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
Plan Sponsor EIN	06-1754267
ERISA Plan #	010
Plan Year Ending	12/31/2009

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Plan Name	DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
Plan Sponsor EIN	06-1754267
ERISA Plan #	010
Plan Year Ending	12/31/2009

The required attachment marked with an "X" in the Attachment column is included within the "Copy of Schedule MB/SB in PDF format labeled MB/SB Actuary Signature" attachment to Schedule SB location which consists of the entire Schedule SB and its attachments.

Form / Schedule	Line#	Description	Attachment Title (if different from Description)	Attach- ment
5500 Sch. SB	None	Statement by Enrolled Actuary		X
5500 Sch. SB	Line 27	Actuarial Information Based on Pre-PPA Funding Rules		
5500 Sch. SB	Line E	Information for Each Individual Employer		
5500 Sch. SB	Line 4	Additional Information for Plans in At-Risk Status		
5500 Sch. SB	Line 7	Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding		
5500 Sch. SB	Line 8	Late Election to Apply Balances to Quarterly Installments		
5500 Sch. SB	Line 9	Explanation of Credit Balance Discrepancy		
5500 Sch. SB	Line 18	Contributions Made to the Plan for the Plan Year		
5500 Sch. SB	Line 19	Discounted Employer Contributions		
5500 Sch. SB	Line 20c	Liquidity Requirement Certification		
5500 Sch. SB	Line 22	Description of Weighted Average Retirement Age		X
5500 Sch. SB	Line 23	Information on Use of Multiple Mortality Tables		
5500 Sch. SB	Line 23	Information on Use of Substitute Mortality Tables		
5500 Sch. SB	Line 23	Statement of Actuarial Assumptions/Methods		X
5500 Sch. SB	Part V	Summary of Plan Provisions		X
5500 Sch. SB	Line 24	Change in Actuarial Assumptions		
5500 Sch. SB	Line 25	Change in Method		X
5500 Sch. SB	Line 26	Schedule of Active Participant Data		X
5500 Sch. SB	Line 27	Balances Subject to Binding Agreement with PBGC		
5500 Sch. SB	Line 27	Alternative 17-Year Funding Schedule of Airlines		
5500 Sch. SB	Line 32	Schedule of Amortization Bases		
5500 Sch. SB		Other Attachment [Enter Description]		

Plan Name	DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
Plan Sponsor EIN	06-1754267
ERISA Plan #	010
Plan Year Ending	12/31/2009

The required attachment marked with an "X" in the Attachment column is included within the "Copy of Schedule MB/SB in PDF format labeled MB/SB Actuary Signature" attachment to Schedule SB location which consists of the entire Schedule SB and its attachments.

Form / Schedule	Line#	Description	Attachment Title (if different from Description)	Attach- ment
5500 Sch. SB	None	Statement by Enrolled Actuary		X
5500 Sch. SB	Line 27	Actuarial Information Based on Pre-PPA Funding Rules		
5500 Sch. SB	Line E	Information for Each Individual Employer		
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5500 Sch. SB	Line 19	Discounted Employer Contributions		
5500 Sch. SB	Line 20c	Liquidity Requirement Certification		
5500 Sch. SB	Line 22	Description of Weighted Average Retirement Age		X
5500 Sch. SB	Line 23	Information on Use of Multiple Mortality Tables		
5500 Sch. SB	Line 23	Information on Use of Substitute Mortality Tables		
5500 Sch. SB	Line 23	Statement of Actuarial Assumptions/Methods		X
5500 Sch. SB	Part V	Summary of Plan Provisions		X
5500 Sch. SB	Line 24	Change in Actuarial Assumptions		
5500 Sch. SB	Line 25	Change in Method		X
5500 Sch. SB	Line 26	Schedule of Active Participant Data		X
5500 Sch. SB	Line 27	Balances Subject to Binding Agreement with PBGC		
5500 Sch. SB	Line 27	Alternative 17-Year Funding Schedule of Airlines		
5500 Sch. SB	Line 32	Schedule of Amortization Bases		
5500 Sch. SB		Other Attachment [Enter Description]		

Plan Name	DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN
Plan Sponsor EIN	06-1754267
ERISA Plan #	010
Plan Year Ending	12/31/2009

The required attachment marked with an "X" in the Attachment column is included within the "Copy of Schedule MB/SB in PDF format labeled MB/SB Actuary Signature" attachment to Schedule SB location which consists of the entire Schedule SB and its attachments.

Form / Schedule	Line#	Description	Attachment Title (if different from Description)	Attach- ment
5500 Sch. SB	None	Statement by Enrolled Actuary		X
5500 Sch. SB	Line 27	Actuarial Information Based on Pre-PPA Funding Rules		
5500 Sch. SB	Line E	Information for Each Individual Employer		
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5500 Sch. SB	Line 22	Description of Weighted Average Retirement Age		X
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5500 Sch. SB	Line 23	Statement of Actuarial Assumptions/Methods		X
5500 Sch. SB	Part V	Summary of Plan Provisions		X
5500 Sch. SB	Line 24	Change in Actuarial Assumptions		
5500 Sch. SB	Line 25	Change in Method		X
5500 Sch. SB	Line 26	Schedule of Active Participant Data		X
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5500 Sch. SB	Line 27	Alternative 17-Year Funding Schedule of Airlines		
5500 Sch. SB	Line 32	Schedule of Amortization Bases		
5500 Sch. SB		Other Attachment [Enter Description]		

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), 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 2009 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</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>DAIDO METAL BELLEFONTAINE, L.L.C. HOURLY PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 40%; text-align: center;">010</td> </tr> <tr> <td colspan="2">1c Effective date of plan 06/01/1960</td> </tr> </table>	1b Three-digit plan number (PN) ▶	010	1c Effective date of plan 06/01/1960	
1b Three-digit plan number (PN) ▶	010				
1c Effective date of plan 06/01/1960					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>DAIDO METAL U.S.A. INC.</u> <u>1215 S. GREENWOOD STREET</u> <u>BELLEFONTAINE</u> <u>OH 43311-1692</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 36-3280906</td> </tr> <tr> <td>2c Sponsor's telephone number (937) 592-5010</td> </tr> <tr> <td>2d Business code (see instructions) 423800</td> </tr> </table>	2b Employer Identification Number (EIN) 36-3280906	2c Sponsor's telephone number (937) 592-5010	2d Business code (see instructions) 423800	
2b Employer Identification Number (EIN) 36-3280906					
2c Sponsor's telephone number (937) 592-5010					
2d Business code (see instructions) 423800					

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>10/09/2012</u> Date	CURTIS L. TUTAK Enter name of individual signing as plan administrator
SIGN HERE		<u>10/08/2012</u> Date	CURTIS L. TUTAK 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 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SAME		3b Administrator's EIN
		3c Administrator's telephone number
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 DAIDO METAL BELLEFONTAINE, L.L.C.		4b EIN 06-1754267 4c PN 010
5 Total number of participants at the beginning of the plan year	5	361
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	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	162
d Subtotal. Add lines 6a, 6b, and 6c.....	6d	162
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e.....	6f	162
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	119
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1B 1H 1I 3H		
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)	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	(1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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	b General 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	(1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☒ A (Insurance Information) 1 (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)