

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2011 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2008</u> and ending <u>12/31/2008</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 CAROLINA COACH COMPANY PENSION PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 03/14/1985</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 03/14/1985	
1b Three-digit plan number (PN) ▶	002				
1c Effective date of plan 03/14/1985					
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) CAROLINA COACH COMPANY C/O FIRSTGROUP AMERICA, INC. 600 VINE ST., STE 1400 CINCINNATI, OH 45202-2474	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 56-0163610</td> </tr> <tr> <td>2c Sponsor's telephone number 513-684-8742</td> </tr> <tr> <td>2d Business code (see instructions) 485110</td> </tr> </table>	2b Employer Identification Number (EIN) 56-0163610	2c Sponsor's telephone number 513-684-8742	2d Business code (see instructions) 485110	
2b Employer Identification Number (EIN) 56-0163610					
2c Sponsor's telephone number 513-684-8742					
2d Business code (see instructions) 485110					

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.	01/28/2013	FRANK GOTTSCHALL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/28/2013	FRANK GOTTSCHALL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") FIRSTGROUP AMERICA, INC. 600 VINE ST., STE 1400 CINCINNATI, OH 45202-2474	3b Administrator's EIN 52-2205403 3c Administrator's telephone number 513-684-8742
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	79
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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	
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	0
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	0

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:

1A 1G 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	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☐ Trust	(3) ☐ Trust
(4) ☐ General assets of the sponsor	(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

- (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) ☐ **A** (Insurance Information)
(4) ☐ **C** (Service Provider Information)
(5) ☐ **D** (DFE/Participating Plan Information)
(6) ☐ **G** (Financial Transaction Schedules)

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 under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

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

Official Use Only

OMB Nos. 1210 - 0110
1210 - 0089**2008**This Form is Open to
Public Inspection.**Part I Annual Report Identification Information**

For the calendar plan year 2008 or fiscal plan year beginning and ending

- A** This return/report is for: (1) ☐ a multiemployer plan; (3) ☐ a multiple-employer plan; or
(2) ☒ a single-employer plan (other than a multiple-employer plan); (4) ☐ a DFE (specify) _____
- B** This return/report is: (1) ☐ the first return/report filed for the plan; (3) ☒ the final return/report filed for the plan;
(2) ☐ an amended return/report; (4) ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ☐
- D** If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions) ☒

Part II Basic Plan Information - enter all requested information.

1a Name of plan CAROLINA COACH COMPANY PENSION PLAN	1b Three-digit plan number (PN) ▶ 022
	1c Effective date of plan (mo., day, yr.) 03/14/1985
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) GREYHOUND LINES, INC. ATTN BENEFITS DEPARTMENT 350 N ST PAUL STREET DALLAS TX 75201-4240	2b Employer Identification Number (EIN) 86-0572343 2c Sponsor's telephone number 214-849-6599 2d Business code (see instructions) 485110

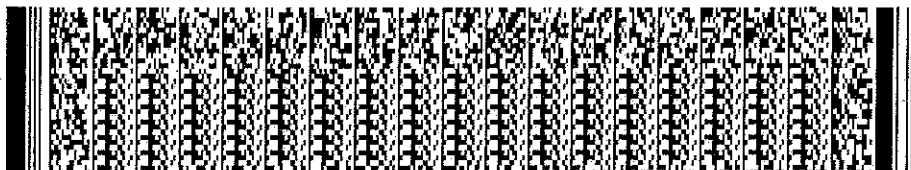
Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

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 if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

SIGN HERE <i>Tyneeta Morris</i> Signature of plan administrator	<i>10/15/09</i> Date	<i>TYNEETA MORRIS</i> Type or print name of individual signing as plan administrator
SIGN HERE <i>Andy Kaplinsky</i> Signature of employer/plan sponsor/DFE	<i>10/15/09</i> Date	<i>Andy Kaplinsky</i> Type or print name of individual signing as employer, plan sponsor or DFE

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

v. 1.3

Form **5500** (2008)

020880010J



3a Plan administrator's name and address (If same as plan sponsor, enter "Same")
ADMINISTRATIVE COMMITTEE

3b Administrator's EIN
86-0572343

3c Administrator's telephone number
214-849-6599

350 N ST. PAUL STREET

DALLAS

TX 75201-4240

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 below:

a Sponsor's name **CAROLINA COACH COMPANY**

b EIN
56-0163610

c PN
002

5 Preparer information (optional) **a** Name (including firm name, if applicable) and address

b EIN

c Telephone number

6 Total number of participants at the beginning of the plan year	6	79
7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)		
a Active participants	7a	
b Retired or separated participants receiving benefits	7b	
c Other retired or separated participants entitled to future benefits	7c	
d Subtotal. Add lines 7a, 7b, and 7c	7d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	7e	
f Total. Add lines 7d and 7e	7f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	7g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	7h	
i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)	7i	6

8 Benefits provided under the plan (complete 8a and 8b, as applicable)

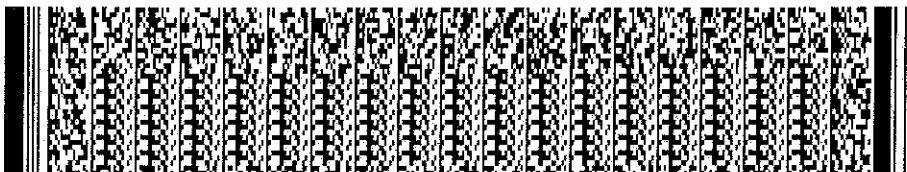
- a** ☒ Pension benefits (check this box if the plan provides pension benefits and enter the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions): **1A 1G 3H**
- b** ☐ Welfare benefits (check this box if the plan provides welfare benefits and enter the applicable welfare feature codes from the List of Plan Characteristics Codes printed 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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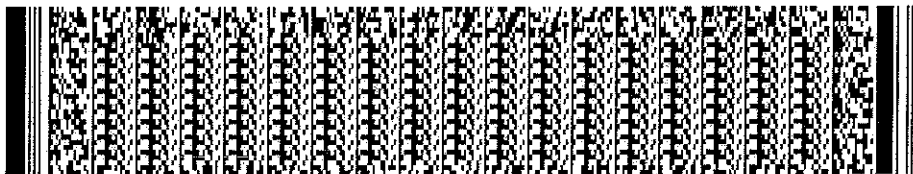


10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)**a Pension Benefit Schedules**

- | | | | |
|-----|-------------------------------------|------------|--|
| (1) | ☒ | R | (Retirement Plan Information) |
| (2) | ☒ | B | (Actuarial Information) |
| (3) | ☐ | E | (ESOP Annual Information) |
| (4) | ☒ | SSA | (Separated Vested Participant Information) |

b Financial Schedules

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



020880030L



**Application for Extension of Time
To File Certain Employee Plan Returns**

OMB No. 1545-0212

► For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) CAROLINA COACH COMPANY		B Filer's identifying number (see instructions).			
Number, street, and room or suite no. (If a P.O. box, see instructions) 350 N. ST. PAUL		☒ Employer identification number (EIN). 56-0163610			
City or town, state, and ZIP code DALLAS, TX 75201		☐ Social security number (SSN)			
C	Plan name	Plan number	Plan year ending—		
			MM	DD	YYYY
	1 SEE STATEMENT 1				
	2				
3					

Part II Extension of Time to File Form 5500 or Form 5500-EZ (see instructions)

1 I request an extension of time until **10/15/2009** to file Form 5500 or Form 5500-EZ.

The application is automatically approved to the date shown on line 1 (above) if: (a) the Form 5558 is filed on or before the normal due date of Form 5500 or 5500-EZ for which this extension is requested, and (b) the date on line 1 is no more than 2½ months after the normal due date.

You must attach a copy of this Form 5558 to each Form 5500 and 5500-EZ filed after the due date for the plans listed in C above.

Note. A signature is not required if you are requesting an extension to file Form 5500 or Form 5500-EZ.

Part III Extension of Time to File Form 5330 (see instructions)

2 I request an extension of time until _____ to file Form 5330.

You may be approved for up to a six (6) month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax ► **a**

b Enter the payment amount attached ► **b**

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date ► **c**

3 State in detail why you need the extension

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ► *Yveta Morris*
BKA

Date ► **7-27-09**

2008 FORM 5558

Application for Extension of Time to File Certain Employee Plan Returns

CAROLINA COACH COMPANY**EIN: 56-0163610****STATEMENT 1 - ATTACHMENT FOR PART I, LINE C**

<u>Plan Name/Filer</u>	<u>Type of Plan Pension or Welfare</u>	<u>Plan Number</u>	<u>Plan Year Ending Month - Day - Year</u>
Carolina Coach Company Employee Savings Plan	P	001	12/31/2008
Carolina Coach Company Pension Plan	P	002	12/31/2008
Carolina Coach Company Amalgamated Transit Union Pension Plan	P	021	12/31/2008
Carolina Coach Company International Association of Machinists Pension Plan	P	022	12/31/2008

**SCHEDULE I
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information -- Small Plan

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.

Official Use Only

OMB No. 1210-0110

2008**This Form is Open to
Public Inspection.**

For calendar year 2008 or fiscal plan year beginning

and ending

A Name of plan**CAROLINA COACH COMPANY PENSION PLAN****B** Three-digit
plan number ►**022****C** Plan sponsor's name as shown on line 2a of Form 5500**GREYHOUND LINES, INC.****D** Employer Identification Number
86-0572343

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.

1 Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
a Total plan assets	1a	1564170	0
b Total plan liabilities	1b	7562	0
c Net plan assets (subtract line 1b from line 1a)	1c	1556608	0
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable			
(1) Employers	2a(1)	185854	
(2) Participants	2a(2)		
(3) Others (including rollovers)	2a(3)		
b Noncash contributions	2b		
c Other income	2c	1113199	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		1299053
e Benefits paid (including direct rollovers)	2e	337564	
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Other expenses	2h	12517	
i Total expenses (add lines 2e, 2f, 2g, and 2h)	2i		350081
j Net income (loss) (subtract line 2i from line 2d)	2j		948972
k Transfers to (from) the plan (see instructions)	2k		<2505580>

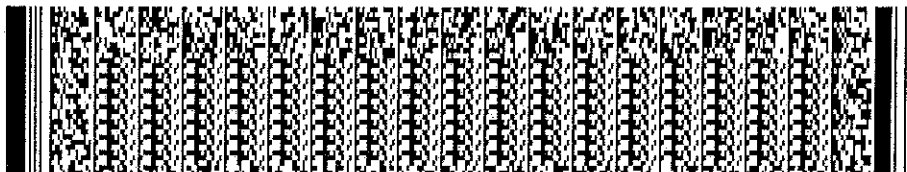
3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

	Yes	No	Amount
a Partnership/joint venture interests	3a	X	
b Employer real property	3b	X	

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

v11.3

Schedule I (Form 5500) 2008



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	Yes	No	Amount
3c Real estate (other than employer real property)		X	
d Employer securities		X	
e Participant loans		X	
f Loans (other than to participants)		X	
g Tangible personal property		X	

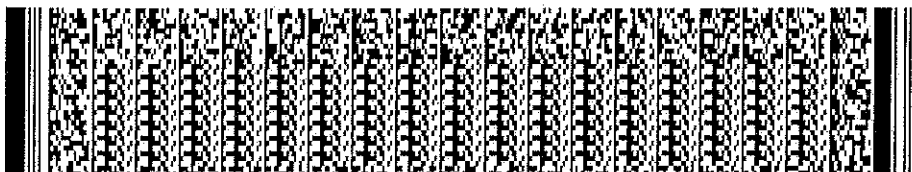
Part II Transactions During Plan Year

	Yes	No	Amount
4 During the plan year:			
a Did the employer fail to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program.)		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 the participant's account balance		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If no, attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount 0

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)
FIRSTGROUP AMERICA PENSION PLAN	52-2205403	001



200880020K



**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 sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► File as an Attachment to Form 5500.

Official Use Only

OMB No. 1210-0110

2008

This Form is Open to
Public Inspection.

For calendar year 2008 or fiscal plan year beginning and ending

A Name of plan

CAROLINA COACH COMPANY PENSION PLAN

B Three-digit
plan number ►

022

C Plan sponsor's name as shown on line 2a of Form 5500

GREYHOUND LINES, INC.

D Employer Identification Number

86-0572343

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions

1 \$

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the plan year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). **56-1354495**

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

3

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 7.

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

6a 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 7 and 8 and complete line 9.

7 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

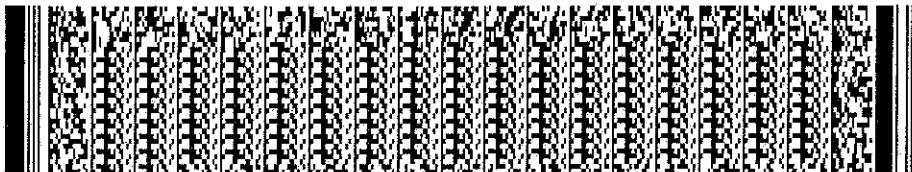
Part III Amendments

8 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. (See instructions.) ☐ Increase ☐ Decrease ☒ No

Part IV Coverage (See instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements ratio percentage test average benefit test

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule R (Form 5500) 2008



220880010L



**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).

▶ **Attach to Form 5500 or 5500-EZ if applicable. (See instructions.)**

Official Use Only

OMB No. 1210-0110

2008

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

For calendar plan year 2008 or fiscal plan year beginning 01/01/2008 , and ending 12/31/2008 ,

▶ **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 CAROLINA COACH COMPANY PENSION PLAN		B Three-digit plan number (PN) ▶ 022
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ CAROLINA COACH COMPANY		D Employer Identification Number (EIN) 86-0572343
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>2008</u>		
2 Assets:		
a Market value	2a	3692713
b Actuarial value	2b	3692713
3 Funding target/participant count breakdown		
		(1) Number of participants
a For retired participants and beneficiaries receiving payment	3a	54
b For terminated vested participants	3b	8
c For active participants:		(2) Funding Target
(1) Non-vested benefits	3c(1)	42021
(2) Vested benefits	3c(2)	934106
(3) Total active	3c(3)	976127
d Total	3d	3560772
4 If the plan is in at-risk status, check the box and complete lines 4a and 4b ☐		
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	5.97 %
6 Target normal cost	6	0

Statement by Enrolled Actuary

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

**SIGN
HERE**

Brent Hradek

Signature of actuary

BRENT HRADEK

Type or print name of actuary

TOWERS PERRIN

Firm name

5420 LBJ FREEWAY, SUITE 800

DALLAS

TX

75240-6290

Address of the firm

October 7, 2009

Date

08-05301

Most recent enrollment number

972-701-2722

Telephone number (including area code)

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-EZ.

v11.3

Schedule SB (Form 5500) 2008

Part II Beginning of year carryover and prefunding balances (See instructions.)

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	N/A	N/A
8 Portion used to offset prior year's funding requirement (line 35 from prior year)	N/A	N/A
9 Amount remaining (line 7 minus line 8)	902003	N/A
10 Interest on line 9 using prior year's actual return of N/A %	N/A	N/A
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (line 38 from prior year)		N/A
b Interest on line 11a using prior year's effective rate of N/A %		N/A
c Total available at beginning of current plan year to add to prefunding balance ..		N/A
d Portion of line 11c to be added to prefunding balance		N/A
12 Reduction in balances due to elections or deemed elections	902003	N/A
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	N/A

Part III Funding percentages

14 Funding target attainment percentage	14	103.71 %
15 Adjusted funding target attainment percentage	15	103.71 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to offset current year's funding requirement	16	90.90 %
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
Totals ▶			18(b)	0	18(c) 0

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

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

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	Yes	☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	Yes	No
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:	1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
a Segment rates:	5.31 %	5.92 %	6.43 %	
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 62
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 attachments	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 (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	0
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 (line 31 + line 32a + line 32b - line 33)	34	0
35 Balances used to offset funding requirement ..	Carryover balance	Prefunding balance
		Total balance
36 Additional cash requirement (line 34 minus line 35)	36	0
37 Contributions allocated toward minimum required contribution for current year, adjusted to valuation date (line 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Attachments to 2008 Schedule SB

List of Attachments

Line 22 — Description of Weighted Average Retirement Age

Part V — Statement of Actuarial Assumptions and Methods

Part V — Summary of Plan Provisions

Line 24 — Change in Actuarial Assumptions

Line 25 — Change in Method

Line 26 — Schedule of Active Participant Data

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

All participants are assumed to retire at earliest of age 62 and 5 years of service or age 65.

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

Actuarial Assumptions and Methods

Economic Assumptions

Funding interest rate basis:

- ▶ Applicable month
- ▶ Yield curve basis
- ▶ Transition from current liability rates

Funding interest rates:

First segment rate

Second segment rate

Third segment rate

Effective interest rate

Annual rates of increase

- ▶ Salaries:
- ▶ Future Social Security wage bases
- ▶ Statutory limits on compensation and benefits

Contributions

January 2008

Segment rates

N/A

5.31%

5.92%

6.43%

5.97%

N/A

N/A

N/A

N/A

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

Demographic and Other Assumptions

Mortality for funding target and target normal cost

Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amounts adjustments, projected to 2023 using Projection Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amounts adjustments, projected to 2015 using Projection Scale AA)

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

Termination

Rates varying by age and service

Age	Rate
25	7.72%
30	7.22
35	6.28
40	5.16
45	3.98
50	2.56
55	0.94
60	0.09
64	0.00

Disability
Retirement

None

100% at earliest of age 62 and 5 years of service or age 65

Benefit commencement date:

▶ Preretirement death benefit

▶ Deferred vested benefit

▶ Disability benefit

▶ Retirement benefit

▶ Form of payment

▶ Percent married

▶ Spouse age

Early retirement date

Age 65

Age 65

Early retirement date

33% of married participants are assumed to elect a 50% joint and survivor annuity option;
all others elect single life annuity

90% of male and 70% of female participants are assumed to be married

Wife three years younger than husband

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

- ▶ Covered pay
- ▶ Special at-risk assumptions
- ▶ Most valuable form of benefit

N/A; plans have been frozen

For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year. In addition, these participants are assumed to elect the most valuable form of benefit.

Single life annuity for single participants; 50% joint and survivor for married participants

Actuarial Methods

Valuation date

Funding target and target normal cost

Actuarial values of assets

First day of plan year (January 1)

Present value of accrued benefits

Market value of assets

Benefits Not Valued

All benefits described in the Plan Provision section of this report were valued. Towers Perrin has reviewed documentation provided by Greyhound Lines, Inc. and it not aware of any significant benefits that were not valued.

Change in Assumptions and Methods Since Prior Valuation

The funding interest rate was changed to the segment interest rates as of January 2008, as provided under the Pension Protection Act (PPA) of 2006

The mortality table was changed to the IRS 2008 Proposed Static Mortality table (based on RP 2000, separate tables for non-annuitants and annuitants, as provided under PPA)

The actuarial cost method used to calculate the funding target and target normal cost was changed to the present value of accrued benefits, as required by the PPA
The actuarial value of assets was changed to equal the market value of assets, as provided under PPA

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

Data Sources

Towers Perrin used asset data supplied by the trustees. Greyhound Lines, Inc. furnished participant data as of the valuation date. Greyhound Lines, Inc. also provided the dates and amounts of the 2007 plan year contributions that were paid in 2008. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the company, assumptions or estimates were made by the Towers Perrin actuaries when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions

Effective Date	March 14, 1985. Restated effective January 1, 1997, reflecting amendments through August 28, 2007.
Plan Freeze	Effective December 31, 2007, the plan was amended to freeze benefit accruals and participation. No covered employee shall become a participant on or after December 31, 2007.
Covered Employees	Employees who were plan participants prior to December 31, 2007
Plan Eligibility	Upon completion of 1,000 hours of service and attaining age 21
Definitions	
Benefit service	Years and months of plan participation subsequent to January 1, 1980; maximum of 44 years
Covered compensation	Average of Social Security Taxable wage Bases over last 35 years of employment ending in year of attainment of Social Security Normal Retirement Age (age 65 for employees born 1937 or earlier, age 66 for employees born 1938 through 1954, and 67 for employees born 1955 and later).
Employee contributions	None since January 1, 1980; prior employee contributions were made to the Carolina Coach Company Contributory Pension Plan.
Final average earnings	Best 60 consecutive months of total compensation out of last 120 months.
Normal retirement date (NRD)	First of the month coincident with or next following attainment of age 65.
Rate of interest credited to employee contributions	4.31% for 2008 Plan Year. The rate of interest credited for 2007 Plan Year was 5.51%
Vesting Service	Years and months of employment

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Part V – Summary of Plan Provisions

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after attaining age 55 and completing 5 years of Vesting Service
Vested termination	Termination for reasons other than death, total disability or retirement after completing 5 or more years of Vesting Service or attainment of age 65
Preretirement death benefit	Death after completion of 5 or more years of Vesting Service under the plan with a surviving spouse
Disability retirement	Termination due to total and permanent disability while a participant of the plan

Monthly Benefits Paid Upon the Following Events

Normal retirement	Frozen benefit under Carolina Coach Company Contributory Pension Plan, plus the sum of (a) and (b) as follows: (a) 1.1% of Final Average Earnings multiplied by Benefit Service (b) 0.5% of Final Average Earnings in excess of Covered Compensation multiplied by Benefit Service (not to exceed 35 years) The excess benefit set forth in (b) is further subject to permitted disparity limits, if applicable Accrued benefit based on service and compensation up to Delayed Retirement Date Accrued benefit based on service and compensation up to Early Retirement Date reduced by 3.6% per year for each year that Early Retirement precedes NRD. Benefit is unreduced if sum of age and vesting service equals at least 85.
Delayed retirement	
Early retirement	
Vested termination	Accrued benefit based on service and compensation up to date of termination payable at NRD.

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Part V – Summary of Plan Provisions

Preretirement death benefit	Surviving spouse receives 50% of the retirement benefit as if the participant had elected early retirement on the day preceding death, payable the later of, on the first day of month coincident with or following date the participant would have attained age 55 or date of death
Disability retirement	Participant eligible continue to be a participant in the plan until NRD
Normal forms of payment	Life annuity, if single; 50% joint and survivor, if married. The actuarial equivalence for the 50% joint and survivor annuity is as follows. 95% of the single life annuity option adding 0.5% for each full year in excess of 5 years that the spouse is older than the retiree, subtracting 0.5% for each full year in excess of 5 years that spouse is younger than retiree. With a maximum factor of 100%.
Optional forms of payment	Participant may elect 10 year certain and life, 100%, 75%, 66 2/3%, or 50% joint spouse annuity option.

Changes in Plan Provisions Since Prior Year

Effective December 31, 2007, the plan was amended to freeze benefit accruals and participation.

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Line 24 – Change in Actuarial Assumptions

Assumed benefit elections were revised to reflect anticipated experience. 33% of married participants are assumed to elect a 50% joint and survivor annuity option; all others elect single life annuity.

Carolina Coach Company Pension Plan

EIN:86-0572343; PN:022

Schedule SB, Line 26 – Schedule of Active Participant Data

[illegible]



600 Vine Street
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Tel: 513 864 8742
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DFVCP

PLAN: Carolina Coach Company Pension Plan
PLAN SPONSOR: Carolina Coach Company
EIN: 56-0163610
PLAN NO. 002

Attachment to 2008 Form 5500

Prior to 2008, the Carolina Coach Company was acquired by Greyhound Lines, Inc. In 2008, Greyhound Lines, Inc. was acquired by FirstGroup America, Inc.

In 2008, three key actions took place with the above named Plan.

First, the Plan Sponsor changed from Carolina Coach Company to Greyhound Lines, Inc. As a result, the Plan's EIN and plan number were changed from 56-0163610/002 to 86-0572343/022. This was reported properly on Line 4 of the 2008 Form 5500 filed for the Carolina Coach Company Pension Plan, EIN 86-0572343, Plan No. 022.

Second, as of 12/31/2008 the Carolina Coach Company Pension Plan was merged into the FirstGroup America, Inc. Pension Plan, EIN 65-0545137, Plan No. 001. All assets and liabilities were transferred to the FirstGroup America, Inc. Pension Plan, and the transfer was properly reported on the Schedule H line 5b of the 2008 Form 5500 filed for the Carolina Coach Company Pension Plan, EIN 86-0572343, Plan No. 022. Please note that FirstGroup America, Inc. Pension Plan's EIN was changed to 52-2205403 with an amended 2009 Form 5500 filing, filed in January 2011.

Third, the 2008 Form 5500 filed for the Carolina Coach Company Pension Plan, EIN 86-0572343, Plan No. 022 was reported as the final return/report for the plan.

As it is the position of the Internal Revenue Service that a final Form 5500 needs to be filed for the Carolina Coach Company Pension Plan, using EIN 56-0163610 and Plan No. 002, we are respectfully filing this informational Form 5500. A complete copy of the 2008 Form 5500 filed for the Carolina Coach Company Pension Plan, using EIN 86-0572343 and Plan No. 022 is attached.