Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [X] 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. . . . . ▶ [X]

D Check box if filing under:
- [ ] Form 5558;
- [ ] automatic extension;
- [X] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
CAROLINA COACH INTERNATIONAL ASSOCIATION OF MACHINISTS PENSION PLAN

1b Three-digit plan number (PN) ▶ 022

1c Effective date of plan 03/01/1965

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

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

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

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

5	Total number of participants at the beginning of the plan year	**5**	41
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**	3
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:
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)

- **(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

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 INTERNATIONAL ASSOCIATION OF MACHINISTS PENSION PLAN

1b Three-digit plan number (PN) ▶ 023

1c Effective date of plan (mo., day, yr.) 03/01/1965

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

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 Rhonda MacAndrew 10-14-09 Rhonda MacAndrew
Signature of plan administrator | Date | Type or print name of individual signing as plan administrator

SIGN HERE Andy Kaplinsky 10/15/09 Andy Kaplinsky
Signature of employer/plan sponsor/DFE | Date | Type or print name of individual signing as employer, plan sponsor or DFE

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Official Use Only

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

350 N ST. PAUL STREET

DALLAS TX 75201

3b Administrator's EIN
86-0572343

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

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
022

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**	41
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**	3
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**	5

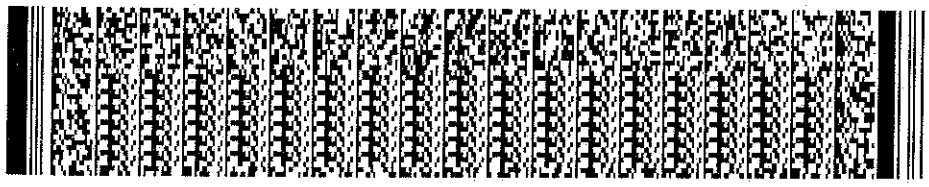
8 Benefits provided under the plan (complete **8a** and **8b**, as applicable)

a [X] 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) [X] 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) [X] Trust
- (4) [ ] General assets of the sponsor



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Official Use Only

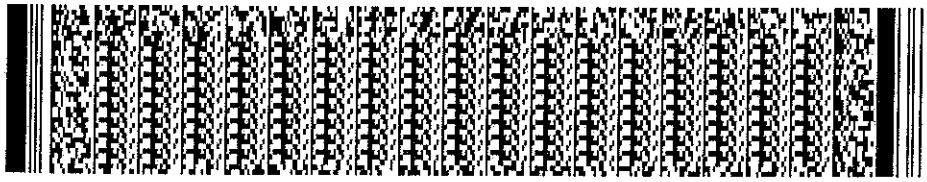
10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)

a Pension Benefit Schedules

- (1) [X] R (Retirement Plan Information)
- (2) [X] B (Actuarial Information)
- (3) [ ] E (ESOP Annual Information)
- (4) [X] SSA (Separated Vested Participant Information)

b Financial Schedules

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



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Form **5558**
(Rev. January 2008)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File Certain Employee Plan Returns

▶ For Privacy Act and Paperwork Reduction Act Notice, see instructions.

OMB No. 1545-0212

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions)
CAROLINA COACH COMPANY
Number, street, and room or suite no. (If a P.O. box, see instructions)
350 N. ST. PAUL
City or town, state, and ZIP code
DALLAS, TX 75201

B Filer's identifying number (see instructions).
[X] Employer identification number (EIN).
56-0163610
[ ] 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 ▶ Lynetta Morris Date ▶ 7-27-09

BKA

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

Plan Name/Filer	Type of Plan Pension or Welfare	Plan Number	Plan Year Ending Month - Day - Year
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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ File as an attachment to Form 5500.

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 and ending

A Name of plan or DFE
CAROLINA COACH INTERNATIONAL ASSOCIATION

B Three-digit plan number ▶ 023

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
GREYHOUND LINES, INC.

D Employer Identification Number
86-0572343

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**

(a) Name of MTIA, CCT, PSA, or 103-12 IE CORE INVESTMENT GRADE BOND-EB FUND

(b) Name of sponsor of entity listed in (a) WESTWOOD GROUP

(c) EIN-PN 75-2404091-001 **(d)** Entity code C **(e)** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

(a) Name of MTIA, CCT, PSA, or 103-12 IE WHG LARGE CAP VALUE FUND

(b) Name of sponsor of entity listed in (a) WESTWOOD GROUP

(c) EIN-PN 75-2404093-001 **(d)** Entity code C **(e)** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

(a) Name of MTIA, CCT, PSA, or 103-12 IE WHG SMIDCAP FUND

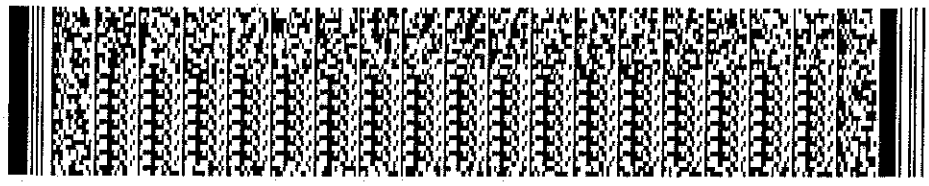
(b) Name of sponsor of entity listed in (a) WESTWOOD GROUP

(c) EIN-PN 75-2712493-001 **(d)** Entity code C **(e)** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

(a) Name of MTIA, CCT, PSA, or 103-12 IE

(b) Name of sponsor of entity listed in (a)

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



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(a) Name of MTIA, CCT, PSA, or 103-12 IE _____

(b) Name of sponsor of entity listed in (a) _____

(c) EIN-PN _____ (d) Entity code ____ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____

(a) Name of MTIA, CCT, PSA, or 103-12 IE _____

(b) Name of sponsor of entity listed in (a) _____

(c) EIN-PN _____ (d) Entity code ____ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____

(a) Name of MTIA, CCT, PSA, or 103-12 IE _____

(b) Name of sponsor of entity listed in (a) _____

(c) EIN-PN _____ (d) Entity code ____ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____

(a) Name of MTIA, CCT, PSA, or 103-12 IE _____

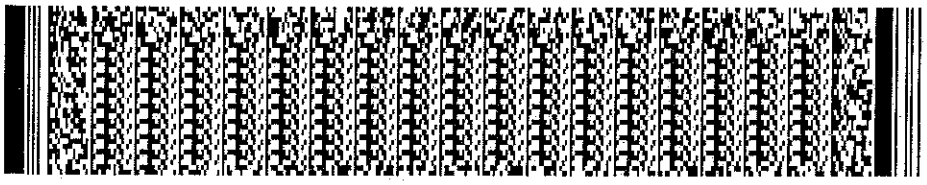
(b) Name of sponsor of entity listed in (a) _____

(c) EIN-PN _____ (d) Entity code ____ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____

(a) Name of MTIA, CCT, PSA, or 103-12 IE _____

(b) Name of sponsor of entity listed in (a) _____

(c) EIN-PN _____ (d) Entity code ____ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____



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Part II Information on Participating Plans (to be completed by DFEs)

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

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SCHEDULE I (Form 5500)

Department of the Treasury
Internal Revenue Service

Department 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	B Three-digit plan number ▶
CAROLINA COACH INTERNATIONAL ASSOCIATION	023
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
GREYHOUND LINES, INC.	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.

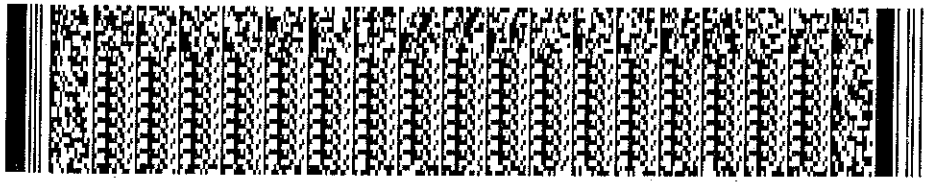
Part I Small Plan Financial Information

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.**

		(a) Beginning of Year	(b) End of Year
1 Plan Assets and Liabilities:			
a Total plan assets	1a	1421060	0
b Total plan liabilities	1b		0
c Net plan assets (subtract line 1b from line 1a)	1c	1421060	0
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable			
(1) Employers	2a(1)	101718	
(2) Participants	2a(2)		
(3) Others (including rollovers)	2a(3)		
b Noncash contributions	2b		
c Other income	2c	-194393	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		-92675
e Benefits paid (including direct rollovers)	2e	155061	
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Other expenses	2h	15322	
i Total expenses (add lines 2e, 2f, 2g, and 2h)	2i		170383
j Net income (loss) (subtract line 2i from line 2d)	2j		-263058
k Transfers to (from) the plan (see instructions)	2k		-1158002

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	



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

Part II Transactions During Plan Year

4	During the plan year:		Yes	No	Amount
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.)	4a		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	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible?	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)	4d		X	
e	Was the plan covered by a fidelity bond?	4e	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?	4f		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?	4g		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?	4h		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?	4i		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?	4j		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.)	4k	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

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Official Use Only

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.

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 INTERNATIONAL ASSOCIATION

B Three-digit plan number ▶ 023

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). 75-6398238

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 4

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

816531 02-03-09

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 INTERNATIONAL ASSOCIATION

B Three-digit plan number (PN) ▶ 023

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: [X] Single [ ] Multiple-A [ ] Multiple-B

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

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2008

2	Assets:			
a	Market value		2a	1522778
b	Actuarial value		2b	1522778
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a	27	1207942
b	For terminated vested participants	3b	7	97950
c	For active participants:			
	(1) Non-vested benefits	3c(1)		35578
	(2) Vested benefits	3c(2)		314908
	(3) Total active	3c(3)	7	350486
d	Total	3d	41	1656378
4	If the plan is in at-risk status, check the box and complete lines 4a and 4b ▶ [X]			
a	Funding target disregarding prescribed at-risk assumptions		4a	1655194
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	1661113
5	Effective interest rate		5	5.95 %
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

October 7, 2009
Date

BRENT HRADEK
Type or print name of actuary

08-05301
Most recent enrollment number

TOWERS PERRIN
Firm name

972-701-2722
Telephone number (including area code)

5420 LBJ FREEWAY, SUITE 800
DALLAS TX 75240-6290
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. [ ]

Official Use Only

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)	1154065	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	1020376	N/A
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	133689	N/A

Part III Funding percentages

14	Funding target attainment percentage	14	83.92 %
15	Adjusted funding target attainment percentage	15	92.00 %
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	80.05 %
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?	[X] Yes	[ ] No
b	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	[X] 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
0	0	0	0

Official Use Only

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

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	5.31 %	5.92 %	6.43 %	☐ N/A, full yield curve used

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

		Outstanding Balance	Installment
32	Amortization installments:		
a	Net shortfall amortization installment	134779	22543
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	22543

		Carryover balance	Prefunding balance	Total balance
35	Balances used to offset funding requirement	22543	0	22543

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	0
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 International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

Attachments to 2008 Schedule SB

List of Attachments

Line 4 — Additional Information for Plans in At-Risk Status

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

Line 32 — Schedule of Amortization Bases

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

Schedule SB, Line 4 – Additional Information for Plans in At-Risk Status

The at-risk assumption for assumed form of payment is single life annuity.

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

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

All participants are assumed to retire at earliest of age 63 and 5 years of service or age 62 and 30 years of service or age 65.

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

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

Actuarial Assumptions and Methods

Economic Assumptions	Contributions
Funding interest rate basis:	
▸ Applicable month	January 2008
▸ Yield curve basis	Segment rates
▸ Transition from current liability rates	N/A
Funding interest rates:	
First segment rate	5.31%
Second segment rate	5.92%
Third segment rate	6.43%
Effective interest rate by plan:	5.95%
Annual rates of increase	
▸ Salaries:	N/A
▸ Future Social Security wage bases	N/A
▸ Statutory limits on compensation and benefits	N/A

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

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 International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

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 63 and 5 years of service or age 62 and 30 years of service or age 65

Benefit commencement date:

- Preretirement death benefit — Early retirement date
- Deferred vested benefit — Age 65
- Disability benefit — Age 65
- Retirement benefit — Early retirement date
- Form of payment — 33% of married participants are assumed to elect a 50% joint and survivor annuity option; all others elect single life annuity
- Percent married — 90% of male and 70% of female participants are assumed to be married
- Spouse age — Wife three years younger than husband

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

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

▸ Covered pay	N/A; plans have been frozen
▸ Special at-risk assumptions	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.
▸ Most valuable form of benefit	Single life annuity

Actuarial Methods

Valuation date	First day of plan year (January 1)
Funding target and target normal cost	Present value of accrued benefits
Actuarial values of assets	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 International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

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 International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

Schedule SB, Part V – Summary of Plan Provisions

Effective Date	Amended and restated effective January 1, 1997, reflecting amendments through August 3, 2007.
Plan Freeze	Effective August 10, 2007, the plan was amended to freeze benefit accruals and participation. Furthermore, no covered employees shall become a participant in the plan on or after August 10, 2007.
Covered Employees	All employees who were participants prior to August 10, 2007
Participation Date	Upon completion of 6 months of employment (500 hours of service)
Definitions	
Employee contributions	5% of compensation
Normal retirement date (NRD)	First day of month coincident with or next following the earlier of: 1. Age 65 (normal pension, or 2. Age 62 with 30 years of vesting service (service pension)
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	Plan Years with 1,000 or more hours of service

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

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 20 years of service
Vested termination	Termination for reasons other than death, disability or retirement after completing 5 or more years of Vesting Service or attainment of age 65
Death benefit (non-vested)	Death prior to completion of 5 years of Vesting Service
Preretirement death benefit	
▸ With less than 20 years of service	Death after completion of 5 or more years of Vesting Service under the plan with a surviving spouse
▸ With 20 years of service	Death after completion of 20 years of Vesting Service under the plan with a surviving spouse
Disability retirement	Termination due to total and permanent disability after completion of 10 years of service and attaining age 35

Monthly Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit is the pensionable earnings times the following table's accrual rates times the corresponding benefit service earned during each period; minimum benefit of $75 per month:
	Before March 1, 1965 — 0.97% March 1, 1965 – March 1, 1968 — 2.25% Marcy 1, 1968 – March 1, 1979 — 2.50% After March 1, 1979 — 3.30%
Delayed retirement	Accrued benefit based on service and compensation up to Delayed Retirement Date
Early retirement	Accrued benefit based on service and compensation up to Early Retirement Date payable immediately reduced by 1.5% per year for each of the first 3 years and 6% per year for each of the next 7 years that Early Retirement precedes NRD

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

Schedule SB, Part V – Summary of Plan Provisions

Vested termination	Accrued benefit based on service and compensation up to date of termination payable at NRD. Accrued benefit attributable to employee contributions are fully vested.
Death benefit (non-vested)	Return of employee contributions with interest

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

Schedule SB, Part V – Summary of Plan Provisions

Preretirement death benefit	
▸ With less than 20 years of service	Surviving spouse receives 50% of the normal retirement benefit payable at NRD
▸ With 20 years of service	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	Accrued benefit based on service and compensation up to date of disability reduced for early payment and further reduced by any Workers' Compensation benefits or amounts payable from any employer-paid group insurance.
Normal form of payment	Life annuity for single participants with a modified cash refund. The cash refund is applicable for any participant contributions accumulated with interest not paid out to the participant over the life of the annuity. Joint and 50% survivor annuity for married participants with the adjustment from the life annuity as follows: 88% of the life annuity plus 0.4% for each full year that the spouse is older than the participant, or 88% minus 0.4% for each full year that the spouse is younger than the participant. In no event will the percentage be greater than 99%.
Optional forms of payment	The participant may elect the following forms of payment 10 year certain in life (described in (i) below) or a contingent 50%, 66 2/3%, or 100% (described in (ii), (iii), and (iv) respectively). i. The percentage shall be 92% of the single life annuity plus 0.5% for each full year the participant is younger than age 65 and minus 1.0% for each full year the participant is older than age 65. In no event will the percentage be greater than 99% of the single life annuity. ii. 50% Contingent Annuitant – the percentage shall be 88% of the single life annuity plus 0.4% for each full year that the beneficiary is older than the participant and 88% minus 0.4% for each full year that the beneficiary is younger than the participant. In no event is the percentage to be greater than 99%.

iii. 66 2/3% Contingent Annuitant – the percentage shall be 85.5% of the single life annuity plus 0.5% for each full year that the beneficiary is older than the participant and 85.5% minus 0.5% for each full year the beneficiary is younger than the participant. In no event is the percentage to be greater than 99%.

iv. 100% Contingent Annuitant – the percentage shall be 79% of the single life annuity plus 0.6% for each full year that the beneficiary is older than the participant and 79% minus 0.6% for each full year that the beneficiary is younger than the participant. In no event is the percentage to be greater than 99%.

Changes in Plan Provisions Since Prior Year

Effective August 10, 2007, the plan was amended to freeze benefit accruals and participation.

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

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 International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

Schedule SB, Line 25 – Change in Methods

This is the first plan year for which new Internal Revenue Code Section 430 applies to the plan. As a result, a number of changes in various aspects of the valuation were required. Below is a summary of significant changes that were made.

Aspect of the Valuation	Old	New
Liability Cost Method	Aggregate	Present Value of Accrued Benefits
Actuarial Value of Assets	5-year smoothing	Market Value
Mortality Table	1983 Group Annuity Mortality Table	IRS 2008 Proposed Static Mortality table (based on RP 2000, separate tables for non-annuitants and annuitants, as provided under PPA)
Funding Interest Rate	8.00%	January 2008 segment rates

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

Schedule SB, Line 26 – Schedule of Active Participant Data

Attained Age		Total Years of Credited Service									
		<1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
<25	Count	1	0	0	0	0	0	0	0	0	0
25 to 29	Count	1	0	0	0	0	0	0	0	0	0
30 to 34	Count	0	0	1	0	0	0	0	0	0	0
35 to 39	Count	1	1	0	0	0	0	0	0	0	0
40 to 44	Count	0	0	0	0	0	0	0	0	0	0
45 to 49	Count	0	0	0	0	0	0	0	0	0	0
50 to 54	Count	0	0	0	0	0	0	1	0	0	0
55 to 59	Count	0	0	0	0	0	0	0	0	1	0
60 to 64	Count	0	0	0	0	0	0	0	0	0	0
65 to 69	Count	0	0	0	0	0	0	0	0	0	0
70 & up	Count	0	0	0	0	0	0	0	0	0	0

Carolina Coach Company International Association of Machinists Pension Plan

EIN:86-0572343; PN:023

Schedule SB, Line 32 – Schedule of Amortization Bases

Amortization Record for the Plan Year

Plan Year period:	1/1/2008 through 12/31/2008
Tax Year period:	1/1/2008 through 12/31/2008
Effective Interest rate	5.94880%
Year 1 Discount Rate	5.31%
Year 2 Discount Rate	5.31%
Year 3 Discount Rate	5.31%
Year 4 Discount Rate	5.31%
Year 5 Discount Rate	5.31%
Year 6 Discount Rate	5.92%
Year 7 Discount Rate	5.92%

	Date of Base Creation	Initial Amount	Amortization Installment	Remaining Period	PV of Future Installments
Shortfall Amortization Bases					
2008 Shortfall	1/1/2008	134,779	22,543	7	134,779
Total Shortfall Amortization Installments			22,543		134,779
Waiver Amortization Bases					
Total Waiver Amortization Installments			0		0
Total Amortization Installments			22,543		134,779

600 Vine Street
Suite 1400
Cincinnati, OH 45202
Tel: 513 864 8742
Fax: 513 373 4480

DFVCP

PLAN: Carolina Coach International Association of Machinists Pension Plan
PLAN SPONSOR: Carolina Coach Company
EIN: 56-0163610
PLAN NO. 022

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 56-0163610/022 to 86-0572343/023. This was reported properly on Line 4 of the 2008 Form 5500 filed for the Carolina Coach International Association of Machinists Pension Plan, EIN 86-0572343, Plan No. 023.

Second, as of 12/31/2008 the Carolina Coach International Association of Machinists 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 International Association of Machinists Pension Plan, EIN 86-0572343, Plan No. 023. 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 International Association of Machinists Pension Plan, EIN 86-0572343, Plan No. 023. 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 International Association of Machinists Pension Plan, using EIN 56-0163610 and Plan No. 022, we are respectfully filing this informational Form 5500. A complete copy of the 2008 Form 5500 filed for the Carolina Coach International Association of Machinists Pension Plan, using EIN 86-0572343 and Plan No. 023 is attached.