

<div>Form 5500-SF</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Short Form Annual Return/Report of Small Employee Benefit Plan</div> <div>This form 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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
---	--	---

Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A	This return/report is for: ☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B	This return/report is for: ☐ first return/report ☐ final return/report ☒ an amended return/report ☐ short plan year return/report (less than 12 months)
C	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN	1b Three-digit plan number (PN) ▶ 002
		1c Effective date of plan 03/01/1988
2a	Plan sponsor's name and address (employer, if for single-employer plan) ZIRCOA, INC. 31501 SOLON ROAD SOLON, OH 44139-3526	2b Employer Identification Number (EIN) 34-1570175
		2c Plan sponsor's telephone number 440-248-0500
		2d Business code (see instructions) 327100
3a	Plan administrator's name and address (if same as Plan sponsor, enter "Same") ZIRCOA, INC. 31501 SOLON ROAD SOLON, OH 44139-3526	3b Administrator's EIN 34-1570175
		3c Administrator's telephone number 440-248-0500
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. Sponsor's name	4b EIN
		4c PN
5a	Total number of participants at the beginning of the plan year	5a 107
b	Total number of participants at the end of the plan year	5b 94
c	Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.		

Part III	Financial Information		
7	Plan Assets and Liabilities	(a) Beginning of Year	(b) End of Year
a	Total plan assets	7a 6688117	8267480
b	Total plan liabilities	7b 0	0
c	Net plan assets (subtract line 7b from line 7a)	7c 6688117	8267480
8	Income, Expenses, and Transfers for this Plan Year	(a) Amount	(b) Total
a	Contributions received or receivable from:		
(1)	Employers	8a(1) 1173024	
(2)	Participants	8a(2) 0	
(3)	Others (including rollovers)	8a(3) 0	
b	Other income (loss)	8b 741995	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	1915019
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d 324361	
e	Certain deemed and/or corrective distributions (see instructions)	8e 0	
f	Administrative service providers (salaries, fees, commissions)	8f 0	
g	Other expenses	8g 11295	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	335656
i	Net income (loss) (subtract line 8h from line 8c)	8i	1579363
j	Transfers to (from) the plan (see instructions)	8j 0	

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 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:**Part V Compliance Questions**

	Yes	No	Amount
10 During the plan year:			
a Was there a failure 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 there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		5000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

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

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** _____

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2013	RONNE PROCH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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

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

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

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

A Name of plan <u>ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ZIRCOA, INC.</u>	D Employer Identification Number (EIN) <u>34-1570175</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>6684479</u>
b	Actuarial value 2b <u>7233761</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>23</u> <u>2411900</u>
b	For terminated vested participants 3b <u>29</u> <u>831268</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>112255</u>
(2)	Vested benefits 3c(2) <u>3509916</u>
(3)	Total active 3c(3) <u>59</u> <u>3622171</u>
d	Total 3d <u>111</u> <u>6865339</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>8.15</u> %
6	Target normal cost 6 <u>284914</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>09/22/2011</u>
Signature of actuary	Date
<u>SETH H. PITASKY, EA, MAAA</u>	<u>11-07321</u>
Type or print name of actuary	Most recent enrollment number
<u>SUMMIT RETIREMENT PLAN SERVICES INC</u>	<u>330-644-2044</u>
Firm name	Telephone number (including area code)
<u>13680 CLEVELAND AVENUE NW</u> <u>UNIONTOWN, OH 44685</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>-10.48</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.13</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	105.36 %
15 Adjusted funding target attainment percentage.....	15	105.36 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	90.66 %
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
04/09/2009	143256	0			
07/10/2009	143256	0			
10/16/2009	143256	0			
01/15/2010	143256	0			
09/13/2010	600000	0			
			Totals ►	18(b)	1173024
					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 restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 544536
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

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

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

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

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	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	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	544536
38 Interest-adjusted excess contributions for current year (see instructions).....	38	544536
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN
Plan Name: Zircoa, Inc. Salaried Employees Pension Plan
Plan EIN: 90-0241690
Plan Number: 001

Schedule SB, line 26 – Schedule of Active Participant Data

Active Participants as of January 1, 2009

	Years of benefit service as of January 1, 2009										
Attained Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
< 25											0
25 - 29		3									3
30 - 34	1										1
35 - 39	2	1	2								5
40 - 44	1	3		2	1	1					8
45 - 49	1	1	1			2	1				6
50 - 54	1	2	4	1	1	1	4	1			15
55 - 59	1	1	1			3		1			7
60 - 64		2	3			2		1		1	9
65 - 69											0
70+										1	1
TOTAL	7	13	11	3	2	9	5	3	0	2	55

Average age: 50.0

Average benefit service: 13.0

<p>ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN Plan Name: Zircoa, Inc. Salaried Employees Pension Plan Plan EIN: 90-0241690 Plan Number: 001</p>

Schedule SB, Part V - Summary of Assumptions

Interest rate Full yield curve, 2 month lookback

Healthy Mortality 2009 PPA separate static annuitant and nonannuitant mortality tables

Disabled Mortality Revenue Ruling 96-7 for post 1994 disablements

Salary Increases

2009 salary was determined using the 2008 base pay adjusted as follows: 90% January through March, 80% April through June, 75% July through December, and no bonus.

2010 salary will be determined using 100% of the 2008 base pay with no compensation increase and no bonus.

2011 salary will be determined using 100% of the 2008 base pay with a one-year compensation increase of 4% and a bonus equal to the 2008 target bonus.

2012 and beyond will use the prior year salary increased by 4% for each year in the future.

Social Security wage base 3.50% per year

Inflation 2.50% per year

Expected Investment Return 7.50% per year (capped at 6.43% for 2008)

Expenses \$10,000 added to current year normal cost

Disability incidence Class I 1985 pension Disability Table. See table of sample rates.

Marriage 85% of males and 65% of females are assumed to be married. Wives are assumed to be 3 years younger than husbands.

ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN
Plan Name: Zircoa, Inc. Salaried Employees Pension Plan
Plan EIN: 90-0241690
Plan Number: 001

Schedule SB, Part V - Summary of Assumptions

Retirement Rates

Next Five Years Unreduced Hourly and Salaried		Long Term (After 5 years): Unreduced Hourly and Salaried	
<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
55	1.0%	55	1.0%
56	1.0%	56	1.0%
57	1.0%	57	1.0%
58	2.5%	58	5.0%
59	2.5%	59	5.0%
60	2.5%	60	5.0%
61	2.5%	61	5.0%
62	15.0%	62	30.0%
63	15.0%	63	30.0%
64	15.0%	64	30.0%
65	100.0%	65	100.0%
Next Five Years Reduced Hourly and Salaried		Long Term (After 5 years): Reduced Hourly and Salaried	
<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
55	1.0%	55	1.0%
56	1.0%	56	1.0%
57	1.0%	57	1.0%
58	1.0%	58	1.0%
59	1.0%	59	1.0%
60	1.5%	60	2.5%
61	1.5%	61	2.5%
62	7.5%	62	15.0%
63	7.5%	63	15.0%
64	10.0%	64	20.0%
65	100.0%	65	100.0%

ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN
Plan Name: Zircoa, Inc. Salaried Employees Pension Plan
Plan EIN: 90-0241690
Plan Number: 001

Schedule SB, Part V - Summary of Assumptions

Other tables of Sample Rates:

<u>Age</u>	Withdrawal		Disability	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
20	17.50%	17.50%	0.029%	0.030%
25	17.50%	17.50%	0.038%	0.047%
30	8.50%	8.50%	0.048%	0.080%
35	8.50%	8.50%	0.069%	0.136%
40	5.80%	5.80%	0.117%	0.211%
45	4.00%	4.00%	0.202%	0.323%
50	1.00%	1.00%	0.358%	0.533%
55	1.00%	1.00%	0.722%	0.952%
60	1.00%	1.00%	1.256%	1.159%
65	0%	0%	1.753%	1.358%

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

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

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

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

A Name of plan ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ZIRCOA, INC.	D Employer Identification Number (EIN) 34-1570175	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>			
2 Assets:			
a Market value	2a	6684479	
b Actuarial value	2b	7233761	
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	23	2411900
b For terminated vested participants	3b	29	831268
c For active participants:			
(1) Non-vested benefits	3c(1)		112255
(2) Vested benefits	3c(2)		3509916
(3) Total active	3c(3)	59	3622171
d Total	3d	111	6865339
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5	8.15%
6 Target normal cost		6	284914

Statement by Enrolled Actuary <small>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.</small>	
<div style="display: flex; align-items: center;"> <div style="background-color: #cccccc; padding: 5px; margin-right: 10px;">SIGN HERE</div> <div> SETH H. PITASKY Signature of actuary SETH H. PITASKY, EA, MAAA Type or print name of actuary SUMMIT RETIREMENT PLAN SERVICES INC Firm name 13680 CLEVELAND AVENUE NW UNIONTOWN OH 44685 Address of the firm </div> </div>	<div style="display: flex; align-items: center; margin-bottom: 10px;"> <div style="font-size: 2em; margin-right: 10px;">9/22/2011</div> <div> Date 1107321 Most recent enrollment number 330-644-2044 Telephone number (including area code) </div> </div>

(b) Prefunding balance

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

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	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	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	34	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	544536
38 Interest-adjusted excess contributions for current year (see instructions)	38	544536
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

<p>ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN Plan Name: Zircoa, Inc. Salaried Employees Pension Plan Plan EIN: 90-0241690 Plan Number: 001</p>

Schedule SB, Part V - Summary of Plan Provisions

Effective date	Effective date: March 1, 1988 restated effective January 1, 2009
Covered Employees	All non-union salaried employees.
Participation Date	Date of becoming a covered employee.
Benefit Service	Years and Months of employment as a Covered Employee, calculated in years and months, with one year of Benefit Service for each 12 months.
Vesting Service	Generally the same as Benefit Service.
Pensionable earnings	Total compensation and bonus.
Normal Retirement	
Eligibility	65 and 5 years of benefit service or 55 and 30 years.
Benefit	2% of a Participant's annual Compensation for each Plan Year beginning on or after January 1, 1989 during which he earned Benefit Service, plus Participant's Accrued Benefit on December 31, 1988.
Early Retirement	
Eligibility	Age 55 and 5 years of Benefit Service.
Benefit	The Normal Retirement reduced by 1/180th for each of the first 60 complete calendar months prior to age 65, and 1/360th for each complete month prior to age 60.
Deferred Vested	
Eligibility	5 years of continuous service
Benefit	Monthly pension benefit determined as of termination date based on his years of Benefit Service and Average Annual compensation.

<p>ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN Plan Name: Zircoa, Inc. Salaried Employees Pension Plan Plan EIN: 90-0241690 Plan Number: 001</p>

Schedule SB, Part V - Summary of Plan Provisions

Disability

Eligibility	10 years of Benefit Service with permanent and total disability
Benefit	Monthly pension benefit determined as of disablement date, payable immediately with no reduction for early commencement.

Special Death Benefit

Eligibility	55 and 5 years or 15 years
Benefit	Full pension for the first six years, plus regular QPSA benefit equal to the early retirement benefit reduced for 50% survivorship

Other Plan Provisions

Normal Form	Single Life Annuity with 6 years Certain for single participants; 50% Qualified Joint and Survivor Annuity with an underlying 6-year Certain and Continuous Annuity and "pop-up" feature.
-------------	---

Optional Forms	Social Security Level Income Option 75% Joint and Survivor Annuity 100% Joint and Survivor Annuity
----------------	--

Maximum Benefit	IRC 415 maximum annual benefit \$195,000 Actuarially adjusted under IRC 415(b) for benefit commencement age and benefit form Benefit limited to 100% of compensation
-----------------	--

Summit Retirement Plan Services, Inc. is not aware of any future plan changes which are required to be reflected.

ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN
Line 19- Discounted Employer Contributions
Plan Name: Zircoa, Inc. Salaried Employees Pension Plan
Plan EIN: 34-1570175
Plan Number: 002
Valuation Date: 1/1/2009

Total Contributed: \$ **573,024.00**

Total Discounted
to Valuation Date: \$ **544,536.00**

Date	Amount Plan	Year	Effective Rate of Interest	Discounted Amount	Penalty Rate of Interest	Additional Discounted Amount	Value As of Valuation Date
04/09/2009	\$ 143,256.00	2009	8.15%	\$ 140,274	13.15%	\$ -	\$ 140,274
07/10/2009	\$ 143,256.00	2009	8.15%	\$ 137,531	13.15%	\$ -	\$ 137,531
10/16/2009	\$ 143,256.00	2009	8.15%	\$ 134,668	13.15%	\$ -	\$ 134,668
01/15/2010	\$ 143,256.00	2009	8.15%	\$ 132,063	13.15%	\$ -	\$ 132,063

The \$600,000 contribution made 09/13/2010 was made in accordance with an agreement with the Pension Benefit Guaranty Corporation and is not included in the total discounted contributions allocated toward the minimum required contribution for the current year.

ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN
Plan Name: Zircoa, Inc. Salaried Employees Pension Plan
Plan EIN: 90-0241690
Plan Number: 001

Schedule SB, line 25 – Change in Method

The asset valuation method changed from the average asset value over a four month period with a determination period of one month to a 1-year average value of assets with quarterly determination points.

We changed to a new valuation liability system this year. This change did not materially affect liability amounts.

ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN
Plan Name: Zircoa, Inc. Salaried Employees Pension Plan
Plan EIN: 90-0241690
Plan Number: 001

Schedule SB, line 24 – Change in Actuarial Assumptions

Mortality rates and discount rates were updated from 2008 to 2009 in accordance with PPA and sponsor elections.

Retirement rates and salary scale were changed to better reflect anticipated plan experience.

An expense load of \$10,000 was added to current normal cost.

Beginning with the 2009 valuation, the interest rate assumption was changed from segment rates to full yield curve with a 2-month look-back.

ZIRCOA, INC. SALARIED EMPLOYEES PENSION PLAN
Plan Name: Zircoa, Inc. Salaried Employees Pension Plan
Plan EIN: 90-0241690
Plan Number: 001

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

The average retirement age for Line 22 was computed by creating a hypothetical life table decremented only with retirement, and then calculating table's average retirement age.

Group A: Participants eligible for unreduced early retirement benefits.

Age	Weight	Weighted Retirement Age
55	1.00%	0.55
56	0.99%	0.55
57	0.98%	0.56
58	4.85%	2.81
59	4.61%	2.72
60	4.38%	2.63
61	4.16%	2.54
62	23.71%	14.70
63	16.60%	10.46
64	11.62%	7.44
65	27.11%	17.62
Average Retirement Age		62.57
Line 22, Rounded		63

Group B: Participants eligible for reduced early retirement benefits.

Age	Weight	Weighted Retirement Age
55	1.00%	0.55
56	0.99%	0.55
57	0.98%	0.56
58	0.97%	0.56
59	0.96%	0.57
60	2.38%	1.43
61	2.32%	1.41
62	13.56%	8.41
63	11.53%	7.26
64	13.06%	8.36
65	52.25%	33.96
Average Retirement Age		63.63
Line 22, Rounded		64