

|  |   |  |  |   |  |
|--|---|--|--|---|--|
| <b>Form 5500-SF</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation  |   | <b>Short Form Annual Return/Report of Small Employee Benefit Plan</b><br><br>This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>Complete all entries in accordance with the instructions to the Form 5500-SF.</b> |  | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |  |
| <b>Part I Annual Report Identification Information</b>   |   |  |  |   |  |
| For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016   |   |  |  |   |  |
| <b>A</b> This return/report is for:  |   | <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br><input type="checkbox"/> a one-participant plan <input type="checkbox"/> a foreign plan                          |  |   |  |
| <b>B</b> This return/report is   |   | <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)  |  |   |  |
| <b>C</b> Check box if filing under:  |   | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program<br><input type="checkbox"/> special extension (enter description)   |  |   |  |
| <b>Part II Basic Plan Information</b> —enter all requested information   |   |  |  |   |  |
| <b>1a</b> Name of plan<br>C & C RENTAL TOOLS, LLC CASH BALANCE PLAN  |   | <b>1b</b> Three-digit plan number (PN) ▶   |  | 002   |  |
|  |   | <b>1c</b> Effective date of plan   |  | 01/01/2014  |  |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>C & C RENTAL TOOLS, LLC<br><br>P. O. BOX 7<br>ELLISVILLE, MS 39437  |   | <b>2b</b> Employer Identification Number (EIN)   |  | 64-0896221  |  |
|  |   | <b>2c</b> Sponsor's telephone number   |  | 601-477-1181  |  |
|  |   | <b>2d</b> Business code (see instructions)   |  | 532400  |  |
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.  |   | <b>3b</b> Administrator's EIN  |  |   |  |
|  |   | <b>3c</b> Administrator's telephone number   |  |   |  |
| <b>4</b> 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.  |   | <b>4b</b> EIN  |  |   |  |
| <b>a</b> Sponsor's name  |   | <b>4c</b> PN   |  |   |  |
| <b>5a</b> Total number of participants at the beginning of the plan year .....   |   | <b>5a</b>  |  | 4   |  |
| <b>b</b> Total number of participants at the end of the plan year.....   |   | <b>5b</b>  |  | 8   |  |
| <b>c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....   |   | <b>5c</b>  |  | 0   |  |
| <b>d(1)</b> Total number of active participants at the beginning of the plan year.....   |   | <b>5d(1)</b>   |  | 3   |  |
| <b>d(2)</b> Total number of active participants at the end of the plan year .....  |   | <b>5d(2)</b>   |  | 2   |  |
| <b>e</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....  |   | <b>5e</b>  |  | 0   |  |
| <b>Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.</b>   |   |  |  |   |  |
| 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. |   |  |  |   |  |
| <b>SIGN HERE</b>   | Filed with authorized/valid electronic signature. | 10/09/2017   | MARILYN CROWDER  |   |  |
|  | Signature of plan administrator                   | Date   | Enter name of individual signing as plan administrator       |   |  |
| <b>SIGN HERE</b>   |   |  |  |   |  |
|  | Signature of employer/plan sponsor                | Date   | Enter name of individual signing as employer or plan sponsor |   |  |
| Preparer's name (including firm name, if applicable) and address (include room or suite number )   |   |  |  | Preparer's telephone number   |  |
|  |   |  |  |   |  |

- 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 line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☒ Yes ☐ No ☐ Not determined

**Part III Financial Information**

| <b>7 Plan Assets and Liabilities</b>   |              | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
|--|--------------|------------------------------|------------------------|
| <b>a</b> Total plan assets .....   | <b>7a</b>    | 240818                       | 265187                 |
| <b>b</b> Total plan liabilities .....  | <b>7b</b>    | 0                            | 0                      |
| <b>c</b> Net plan assets (subtract line 7b from line 7a) .....                                       | <b>7c</b>    | 240818                       | 265187                 |
| <b>8 Income, Expenses, and Transfers for this Plan Year</b>  |              | <b>(a) Amount</b>            | <b>(b) Total</b>       |
| <b>a</b> Contributions received or receivable from:  |              |                              |                        |
| <b>(1)</b> Employers .....   | <b>8a(1)</b> | 0                            |                        |
| <b>(2)</b> Participants .....  | <b>8a(2)</b> | 0                            |                        |
| <b>(3)</b> Others (including rollovers) .....  | <b>8a(3)</b> | 0                            |                        |
| <b>b</b> Other income (loss) .....   | <b>8b</b>    | 27926                        |                        |
| <b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....                                  | <b>8c</b>    |                              | 27926                  |
| <b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) ..... | <b>8d</b>    | 0                            |                        |
| <b>e</b> Certain deemed and/or corrective distributions (see instructions) .                         | <b>8e</b>    | 0                            |                        |
| <b>f</b> Administrative service providers (salaries, fees, commissions) .....                        | <b>8f</b>    | 3557                         |                        |
| <b>g</b> Other expenses .....  | <b>8g</b>    | 0                            |                        |
| <b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....   | <b>8h</b>    |                              | 3557                   |
| <b>i</b> Net income (loss) (subtract line 8h from line 8c) .....                                     | <b>8i</b>    |                              | 24369                  |
| <b>j</b> Transfers to (from) the plan (see instructions) .....                                       | <b>8j</b>    | 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:  
1C 1I 3B
- 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**

| <b>10 During the plan year:</b>   |            | <b>Yes</b> | <b>No</b> | <b>N/A</b> | <b>Amount</b> |
|---|------------|------------|-----------|------------|---------------|
| <b>a</b> 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) .....                       | <b>10a</b> |            | X         |            | 0             |
| <b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....  | <b>10b</b> |            | X         |            | 0             |
| <b>c</b> Was the plan covered by a fidelity bond? .....   | <b>10c</b> |            | X         |            | 0             |
| <b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....   | <b>10d</b> |            | X         |            | 0             |
| <b>e</b> 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.) ..... | <b>10e</b> |            | X         |            | 0             |
| <b>f</b> Has the plan failed to provide any benefit when due under the plan? .....  | <b>10f</b> |            | X         |            | 0             |
| <b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....  | <b>10g</b> |            | X         |            | 0             |
| <b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....  | <b>10h</b> |            |           |            |               |
| <b>i</b> 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 .....   | <b>10i</b> |            |           |            |               |

**Part VI Pension Funding Compliance**

|  |  |
|--|--|
| <b>11</b> Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) .....   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                              |
| <b>11a</b> Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 .....  | <b>11a</b> 0   |
| <b>12</b> Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .....  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                              |
| (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)  |  |
| <b>a</b> 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 _____ |  |
| <b>If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.</b>   |  |
| <b>b</b> Enter the minimum required contribution for this plan year .....  | <b>12b</b> 0   |
| <b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....   | <b>12c</b> 0   |
| <b>d</b> 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) .....   | <b>12d</b> 0   |
| <b>e</b> Will the minimum funding amount reported on line 12d be met by the funding deadline? .....  | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A |

**Part VII Plan Terminations and Transfers of Assets**

|   |   |
|---|---|
| <b>13a</b> Has a resolution to terminate the plan been adopted in any plan year? .....  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| If "Yes," enter the amount of any plan assets that reverted to the employer this year .....   | <b>13a</b> 0  |
| <b>b</b> Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> 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.) |   |
| <b>13c(1)</b> Name of plan(s):  | <b>13c(2)</b> EIN(s)  |
|   | <b>13c(3)</b> PN(s)   |
|   |   |

**Part VIII Trust Information**

|   |  |
|---|--|
| <b>14a</b> Name of trust                | <b>14b</b> Trust's EIN                               |
| <b>14c</b> Name of trustee or custodian | <b>14d</b> Trustee's or custodian's telephone number |

**Part IX IRS Compliance Questions**

|  |   |  |
|--|---|--|
| <b>15a</b> Is the plan a 401(k) plan? If "No," skip b.....   | <input type="checkbox"/> Yes                      | <input type="checkbox"/> No  |
| <b>15b</b> How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply: .....   | <input type="checkbox"/> Design-based safe harbor | <input type="checkbox"/> "Prior year" ADP test                             |
|  | <input type="checkbox"/> "Current year" ADP test  | <input type="checkbox"/> N/A   |
| <b>16a</b> What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: .....   | <input type="checkbox"/> Ratio percentage test    | <input type="checkbox"/> Average benefit test <input type="checkbox"/> N/A |
| <b>16b</b> Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules? .....    | <input type="checkbox"/> Yes                      | <input type="checkbox"/> No  |
| <b>17a</b> If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter ____/____/____ and the serial number _____. |   |  |
| <b>17b</b> If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter ____/____/____.                                    |   |  |
| <b>18</b> Defined Benefit Plan or Money Purchase Pension Plan Only:<br>Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service? .....                           | <input type="checkbox"/> Yes                      | <input type="checkbox"/> No  |
| <b>19</b> Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year? .....   | <input type="checkbox"/> Yes                      | <input type="checkbox"/> No  |

|  |  |   |
|--|--|---|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
|--|--|---|

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

▶ **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.

|   |   |
|---|---|
| <b>A</b> Name of plan<br><u>C &amp; C RENTAL TOOLS, LLC CASH BALANCE PLAN</u>   | <b>B</b> Three-digit plan number (PN) ▶ <u>002</u>  |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>C &amp; C RENTAL TOOLS, LLC</u>                            | <b>D</b> Employer Identification Number (EIN)<br><u>64-0896221</u>  |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|   |  |
|---|--|
| <b>Part I</b>   | <b>Basic Information</b>   |
| <b>1</b> Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2016</u>   |  |
| <b>2</b> Assets:  |  |
| <b>a</b> Market value .....   | <b>2a</b> <u>265187</u>  |
| <b>b</b> Actuarial value .....  | <b>2b</b> <u>265187</u>  |
| <b>3</b> Funding target/participant count breakdown   |  |
| <b>a</b> For retired participants and beneficiaries receiving payment .....   | (1) Number of participants <u>0</u> (2) Vested Funding Target <u>0</u> (3) Total Funding Target <u>0</u> |
| <b>b</b> For terminated vested participants .....   | <u>6</u> <u>143633</u> <u>143633</u>   |
| <b>c</b> For active participants .....  | <u>2</u> <u>119471</u> <u>119471</u>   |
| <b>d</b> Total .....  | <u>8</u> <u>263104</u> <u>263104</u>   |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>   |  |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....   | <b>4a</b>  |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>  |
| <b>5</b> Effective interest rate .....  | <b>5</b> <u>5.09 %</u>   |
| <b>6</b> Target normal cost .....   | <b>6</b> <u>0</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.

|   |                               |  |
|---|-------------------------------|--|
| <b>SIGN HERE</b>  |                               | <u>09/15/2017</u>                      |
|   | Signature of actuary          | Date                                   |
| <u>GLEN ARCHINAL, EA, MSPA</u>                              | Type or print name of actuary | <u>17-02853</u>                        |
| <u>CBIZ RETIREMENT PLAN SERVICES</u>                        | Firm name                     | Most recent enrollment number          |
| <u>13680 CLEVELAND AVE NW</u><br><u>UNIONTOWN, OH 44685</u> | Address of the firm           | <u>330-644-2044</u>                    |
|   |                               | 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, see the Instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2016**  
**v. 160205**

| 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 (line 13 from prior year) .....   | 0                     | 2245                   |
| 8   | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....  | 0                     | 0                      |
| 9   | Amount remaining (line 7 minus line 8) .....  | 0                     | 2245                   |
| 10  | Interest on line 9 using prior year's actual return of <u>-4.69%</u> .....  | 0                     | -105                   |
| 11  | Prior year's excess contributions to be added to prefunding balance:  |                       |                        |
| a   | Present value of excess contributions (line 38a from prior year) .....  |                       | 0                      |
| b(1)  | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.89%</u> ..... |                       | 0                      |
| b(2)  | Interest on line 38b from prior year Schedule SB, using prior year's actual return .....  |                       | 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  | Other reductions in balances due to elections or deemed elections .....   | 0                     | 0                      |
| 13  | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....  | 0                     | 2140                   |

| Part III Funding Percentages |  |    |         |
|------------------------------|--|----|---------|
| 14                           | Funding target attainment percentage .....   | 14 | 99.93%  |
| 15                           | Adjusted funding target attainment percentage .....  | 15 | 105.14% |
| 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 | 104.12% |
| 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<br>(MM-DD-YYYY)  | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>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 contributions 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 0   |
| 20 Quarterly contributions and liquidity shortfalls:  |   |
| a Did the plan have a "funding shortfall" for the prior year? .....   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input type="checkbox"/> 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   |
| 0   | 0   |
| (3) 3rd   | (4) 4th   |
| 0   | 0   |

|                       |  |  |                       |                       |                       |   |
|-----------------------|--|--|-----------------------|-----------------------|-----------------------|---|
| <b>Part V</b>         | <b>Assumptions Used to Determine Funding Target and Target Normal Cost</b>   |  |                       |                       |                       |   |
| <b>21</b>             | Discount rate:   |  |                       |                       |                       |   |
| <b>a</b>              | Segment rates:   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1st segment:<br/>4.43%</td> <td style="width: 33%;">2nd segment:<br/>5.91%</td> <td style="width: 33%;">3rd segment:<br/>6.65%</td> </tr> </table> | 1st segment:<br>4.43% | 2nd segment:<br>5.91% | 3rd segment:<br>6.65% | <input type="checkbox"/> N/A, full yield curve used |
| 1st segment:<br>4.43% | 2nd segment:<br>5.91%  | 3rd segment:<br>6.65%  |                       |                       |                       |   |
| <b>b</b>              | Applicable month (enter code) .....  | <b>21b</b>   | 0                     |                       |                       |   |
| <b>22</b>             | Weighted average retirement age .....  | <b>22</b>  | 69                    |                       |                       |   |
| <b>23</b>             | Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute   |  |                       |                       |                       |   |
| <b>Part VI</b>        | <b>Miscellaneous Items</b>   |  |                       |                       |                       |   |
| <b>24</b>             | Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |                       |                       |                       |   |
| <b>25</b>             | Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                      |  |                       |                       |                       |   |
| <b>26</b>             | Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                            |  |                       |                       |                       |   |
| <b>27</b>             | If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. ....   | <b>27</b>  |                       |                       |                       |   |
| <b>Part VII</b>       | <b>Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>   |  |                       |                       |                       |   |
| <b>28</b>             | Unpaid minimum required contributions for all prior years .....  | <b>28</b>  | 0                     |                       |                       |   |
| <b>29</b>             | Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) .....   | <b>29</b>  | 0                     |                       |                       |   |
| <b>30</b>             | Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....  | <b>30</b>  | 0                     |                       |                       |   |
| <b>Part VIII</b>      | <b>Minimum Required Contribution For Current Year</b>  |  |                       |                       |                       |   |
| <b>31</b>             | Target normal cost and excess assets (see instructions):   |  |                       |                       |                       |   |
| <b>a</b>              | Target normal cost (line 6) .....  | <b>31a</b>   | 0                     |                       |                       |   |
| <b>b</b>              | Excess assets, if applicable, but not greater than line 31a .....  | <b>31b</b>   | 0                     |                       |                       |   |
| <b>32</b>             | Amortization installments:   | Outstanding Balance  | Installment           |                       |                       |   |
| <b>a</b>              | Net shortfall amortization installment .....   | 0  | 0                     |                       |                       |   |
| <b>b</b>              | Waiver amortization installment .....  | 0  | 0                     |                       |                       |   |
| <b>33</b>             | 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 .....   | <b>33</b>  |                       |                       |                       |   |
| <b>34</b>             | Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .....   | <b>34</b>  | 0                     |                       |                       |   |
|                       | Carryover balance  | Prefunding balance   | Total balance         |                       |                       |   |
| <b>35</b>             | Balances elected for use to offset funding requirement .....   | 0  | 0                     |                       |                       |   |
| <b>36</b>             | Additional cash requirement (line 34 minus line 35) .....  | <b>36</b>  | 0                     |                       |                       |   |
| <b>37</b>             | Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....  | <b>37</b>  | 0                     |                       |                       |   |
| <b>38</b>             | Present value of excess contributions for current year (see instructions)  |  |                       |                       |                       |   |
| <b>a</b>              | Total (excess, if any, of line 37 over line 36) .....  | <b>38a</b>   | 0                     |                       |                       |   |
| <b>b</b>              | Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....   | <b>38b</b>   | 0                     |                       |                       |   |
| <b>39</b>             | Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....  | <b>39</b>  | 0                     |                       |                       |   |
| <b>40</b>             | Unpaid minimum required contributions for all years .....  | <b>40</b>  | 0                     |                       |                       |   |
| <b>Part IX</b>        | <b>Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)</b>  |  |                       |                       |                       |   |
| <b>41</b>             | If an election was made to use PRA 2010 funding relief for this plan:  |  |                       |                       |                       |   |
| <b>a</b>              | Schedule elected .....   | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years  |                       |                       |                       |   |
| <b>b</b>              | Eligible plan year(s) for which the election in line 41a was made .....  | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011  |                       |                       |                       |   |
| <b>42</b>             | Amount of acceleration adjustment .....  | <b>42</b>  |                       |                       |                       |   |
| <b>43</b>             | Excess installment acceleration amount to be carried over to future plan years .....   | <b>43</b>  |                       |                       |                       |   |

**C & C RENTAL TOOLS, LLC CASH BALANCE PLAN**  
**Schedule SB, line 26 - Schedule of Active Participant Data**  
**Plan Name: C & C RENTAL TOOLS, LLC CASH BALANCE PENSION PLAN**  
**Plan EIN: 64-0896221**  
**Plan Number: 002**

| Age   | Years of Credited Service |            |       |            |       |            |         |            |         |            |         |            |         |            |         |            |         |            |     |            |
|-------|---------------------------|------------|-------|------------|-------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|-----|------------|
|       | < 1                       |            | 1 - 4 |            | 5 - 9 |            | 10 - 14 |            | 15 - 19 |            | 20 - 24 |            | 25 - 29 |            | 30 - 34 |            | 35 - 39 |            | 40+ |            |
|       | #                         | Avg. Comp. | #     | Avg. Comp. | #     | Avg. Comp. | #       | Avg. Comp. | #       | Avg. Comp. | #       | Avg. Comp. | #       | Avg. Comp. | #       | Avg. Comp. | #       | Avg. Comp. | #   | Avg. Comp. |
| <25   |                           |            |       |            |       |            |         |            |         |            |         |            |         |            |         |            |         |            |     |            |
| 25-29 |                           |            |       |            |       |            |         |            |         |            |         |            |         |            |         |            |         |            |     |            |
| 30-34 |                           |            |       |            |       |            |         |            |         |            |         |            |         |            |         |            |         |            |     |            |
| 35-39 |                           |            |       |            |       |            |         |            |         |            |         |            |         |            |         |            |         |            |     |            |
| 40-44 |                           |            |       |            |       |            |         |            |         |            |         |            |         |            |         |            |         |            |     |            |
| 45-49 |                           |            |       |            |       |            |         |            |         |            |         |            |         |            |         |            |         |            |     |            |
| 50-54 |                           |            |       |            |       |            |         |            |         |            |         |            |         |            |         |            |         |            |     |            |
| 55-59 |                           |            |       |            |       |            | 1       |            |         |            |         |            |         |            |         |            |         |            |     |            |
| 60-64 |                           |            |       |            |       |            |         |            |         |            |         |            |         |            |         |            |         |            |     |            |
| 65-69 |                           |            |       |            |       |            |         |            |         |            |         |            |         |            |         |            |         |            |     |            |
| 70+   |                           |            |       |            |       |            |         |            | 1       |            |         |            |         |            |         |            |         |            |     |            |

Age is attained age as of the valuation date.

# indicates the number of active participants in an age and service category.

**C & C RENTAL TOOLS, LLC CASH BALANCE PLAN**  
**Schedule SB, Part V - Statement of Actuarial Assumptions/Methods**  
**Plan Name: C & C RENTAL TOOLS, LLC CASH BALANCE PENSION PLAN**  
**Plan EIN: 64-0896221**  
**Plan Number: 002**

**Normal Retirement Benefit**

Actuarial Cost Method: PPA06 Funding Rules

IRC430 Funding Yield Curve Segmented Rates

First Segment: 4.43%

Second Segment: 5.91%

Third Segment: 6.65%

IRC404 Funding Yield Curve Segmented Rates

First Segment: 1.55%

Second Segment: 3.76%

Third Segment: 4.73%

PBGC Segmented Rates

First Segment: 1.82%

Second Segment: 4.12%

Third Segment: 5.01%

Pre-Retirement Valuation Assumptions

Mortality Table None

Retirement Valuation Assumptions

Mortality Table 2016 430(h)(3)(A)-Annuitants

Cash Balance Assumptions: Accumulation Rates:

Current Year Rate: 5.00%

Projected Future Years Rate: 5.00%

**IRC417(e)(3) Interest Assumption**

Segment Rate same as Funding Yield Curve Segmented Rates

**IRC417(e)(3) Pre-retirement Mortality**

Mortality Table None

**IRC417(e)(3) Retirement Mortality**

Mortality Table 2016 417(e)(3) Applicable Mortality Table

**Optional Forms Assumption**

0% of participants will elect the Plan Normal Form

100% of participants will elect a Lump Sum (single payment)

0% of participants will elect a Single Life annuity with 5 years certain

0% of participants will elect a Single Life annuity with 10 years certain



**C & C RENTAL TOOLS, LLC CASH BALANCE PLAN**  
**Schedule SB, Part V - Statement of Actuarial Assumptions/Methods**  
**Plan Name: C & C RENTAL TOOLS, LLC CASH BALANCE PENSION PLAN**  
**Plan EIN: 64-0896221**  
**Plan Number: 002**

0% of participants will elect a 50% Joint & Survivor annuity

0% of participants will elect a 100% Joint & Survivor annuity

**Disability Benefit**

Disability Benefit Liability not explicitly funded

**Pre-Retirement Actuarial Equivalence Assumptions**

|                     |                          |
|---------------------|--------------------------|
| Investment Earnings | 5% Effective annual rate |
|---------------------|--------------------------|

|                 |      |
|-----------------|------|
| Mortality Table | None |
|-----------------|------|

**Retirement Actuarial Equivalence Assumptions**

|                     |                          |
|---------------------|--------------------------|
| Investment Earnings | 5% Effective annual rate |
|---------------------|--------------------------|

|                 |                    |
|-----------------|--------------------|
| Mortality Table | 1994 GAR PROJ 2002 |
|-----------------|--------------------|

**Assumptions for IRC415 Maximum Benefit Actuarial Adjustments**

|                     |                          |
|---------------------|--------------------------|
| Investment Earnings | 5% Effective annual rate |
|---------------------|--------------------------|

|                 |   |
|-----------------|---|
| Mortality Table | 2016 417(e)(3) Applicable Mortality Table |
|-----------------|---|

Retirement Protection Act of 1994 Interest Rate for non-life annuities

|                     |                            |
|---------------------|----------------------------|
| Investment Earnings | 5.5% Effective annual rate |
|---------------------|----------------------------|

|   |  |   |
|---|--|---|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration<br/>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>  |  |   |

► **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.

|   |   |     |
|---|---|-----|
| <b>A</b> Name of plan<br>C & C Rental Tools, LLC Cash Balance Plan  | <b>B</b> Three-digit plan number (PN) ►                         | 002 |
|   |   |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><br>C & C Rental Tools, LLC   | <b>D</b> Employer Identification Number (EIN)<br><br>64-0896221 |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |   |     |

|   |                            |                           |                          |  |
|---|----------------------------|---------------------------|--------------------------|--|
| <b>Part I Basic Information</b>   |                            |                           |                          |  |
| <b>1</b> Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2016</u>   |                            |                           |                          |  |
| <b>2</b> Assets:  |                            |                           |                          |  |
| a Market value.....   | <b>2a</b>                  | 265,187                   |                          |  |
| b Actuarial value.....  | <b>2b</b>                  | 265,187                   |                          |  |
| <b>3</b> Funding target/participant count breakdown   | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |  |
| a For retired participants and beneficiaries receiving payment.....   | 0                          | 0                         | 0                        |  |
| b For terminated vested participants.....   | 6                          | 143,633                   | 143,633                  |  |
| c For active participants.....  | 2                          | 119,471                   | 119,471                  |  |
| d Total.....  | 8                          | 263,104                   | 263,104                  |  |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>   |                            |                           |                          |  |
| a Funding target disregarding prescribed at-risk assumptions.....   | <b>4a</b>                  |                           |                          |  |
| b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... | <b>4b</b>                  |                           |                          |  |
| <b>5</b> Effective interest rate.....   | <b>5</b>                   | 5.09%                     |                          |  |
| <b>6</b> Target normal cost.....  | <b>6</b>                   | 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.

|                  |   |   |
|------------------|---|---|
| <b>SIGN HERE</b> | GLEN ARCHINAL, EA, MSPA, MAAA <span style="font-size: 1.5em; margin-left: 20px;">GA</span><br><br>_____<br>Signature of actuary<br>GLEN ARCHINAL, EA, MSPA, MAAA<br><br>_____<br>Type or print name of actuary<br>CBIZ RETIREMENT PLAN SERVICES<br><br>_____<br>Firm name<br>13680 CLEVELAND AVE NW<br>UNIONTOWN OH 44685<br>_____<br>Address of the firm | 09/15/2017<br>_____<br>Date<br>1702853<br>_____<br>Most recent enrollment number<br>330-644-2044<br>_____<br>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, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2016  
v. 160205

**Part II Beginning of Year Carryover and Prefunding Balances**

|   | (a) Carryover balance | (b) Prefunding balance |
|---|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....   | 0                     | 2,245                  |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year).....  | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8).....  | 0                     | 2,245                  |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>-4.69%</u> .....  | 0                     | -105                   |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:  |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year).....  |                       | 0                      |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.89%</u> ..... |                       | 0                      |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return.....   |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance.....  |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance.....  |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections.....  | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....   | 0                     | 2,140                  |

**Part III Funding Percentages**

|   |           |         |
|---|-----------|---------|
| <b>14</b> Funding target attainment percentage.....   | <b>14</b> | 99.93%  |
| <b>15</b> Adjusted funding target attainment percentage.....  | <b>15</b> | 105.14% |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | <b>16</b> | 104.12% |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....                                       | <b>17</b> | %       |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
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|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
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|                          |                                   |                                 |                          |                                   |                                 |
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|                          |                                   |                                 |                          |                                   |                                 |
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|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 0                                 | <b>18(c)</b> 0                  |

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

|  |            |   |
|--|------------|---|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years.....                    | <b>19a</b> | 0 |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date.....                                      | <b>19b</b> | 0 |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date..... | <b>19c</b> | 0 |

**20** Quarterly contributions and liquidity shortfalls:

- 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**

|   |  |                        |                        |   |
|---|--|------------------------|------------------------|---|
| <b>21</b> Discount rate:                        |  |                        |                        |   |
| <b>a</b> Segment rates:                         | 1st segment:<br>4.43 %   | 2nd segment:<br>5.91 % | 3rd segment:<br>6.65 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....     |  |                        |                        | <b>21b</b> 0  |
| <b>22</b> Weighted average retirement age ..... |  |                        |                        | <b>22</b> 69  |
| <b>23</b> Mortality table(s) (see instructions) | <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |   |

**Part VI Miscellaneous Items**

|  |   |
|--|---|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....                                   | <b>27</b>   |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|   |           |   |
|---|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....   | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|  |                     |                    |               |
|--|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....   | <b>31a</b>          | 0                  |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....   | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:   | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....  | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....   | 0                   | 0                  |               |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....   | <b>34</b>           | 0                  |               |
|  | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....  | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....   | <b>36</b>           | 0                  |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....   | <b>37</b>           | 0                  |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....   | <b>38a</b>          | 0                  |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....  | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....   | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....  | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|  |   |  |  |
|--|---|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |   |  |  |
| <b>a</b> Schedule elected .....  | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years   |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....  | <b>42</b>   |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>   |  |  |

**C & C RENTAL TOOLS, LLC CASH BALANCE PLAN**  
**Schedule SB, line 22 - Description of Weighted Average Retirement Age**  
**Plan Name: C & C RENTAL TOOLS, LLC CASH BALANCE PENSION PLAN**  
**Plan EIN: 64-0896221**  
**Plan Number: 002**

The weighted average retirement age of 69 is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

**C & C RENTAL TOOLS, LLC CASH BALANCE PLAN**  
**Schedule SB, Part V - Summary of Plan Provisions**  
**Plan Name: C & C RENTAL TOOLS, LLC CASH BALANCE PENSION PLAN**  
**Plan EIN: 64-0896221**  
**Plan Number: 002**

|                                   |   |
|-----------------------------------|---|
| Plan Effective Date               | January 1, 2014   |
| Plan Anniversary Date             | January 1, 2016   |
| Participation Eligibility         | Minimum age: 21 and<br>Minimum months of service: 12  |
| Plan Entry Date                   | 01/01 or 07/01 coincident with or following the satisfaction of the requirements  |
| Normal Retirement Date            | First day of the month coincident with or following age 65 and first day of the month coincident with or following 5 years of participation   |
| Normal Form of Benefit            | Single Life Annuity<br>(Qualified Joint and Survivor annuity is the required standard option)   |
| Retirement Benefit Optional Forms | Lump Sum (single payment)<br>Single Life Annuity with 5 years certain<br>Single Life Annuity with 10 years certain<br>50% Monthly Joint and Survivor Annuity<br>100% Monthly Joint and Survivor Annuity   |
| Normal Retirement Benefit         | Maximum years of past service: 0<br>Past service is prior to the date of entry<br>IRC415 maximum annual benefit: \$210,000<br>Actuarially adjusted under IRC415(b) for benefit commencement age and benefit form<br>Benefit limited to 100% of compensation<br>Minimum benefit: 2% of compensation per year of topheavy plan service up to 10 (actuarially adjusted for benefit form) |
| Compensation Definition           | Actual compensation prior to NRD<br>Annual salary up to \$265,000 considered  |
| Pre-Retirement Death Benefit      | Lump sum payable on death of participant  |
| Benefit Amount                    | 100% present value of accrued benefit   |
| Vested Retirement Benefit         | Vesting Schedule:<br>Cliff vesting (100% after 3 years)<br>Exclude service before 01/01/2014<br>Computation Period: Years Beginning 1/1<br>Based on Hours Worked Records  |
| Accrued Retirement Benefit        | Units accrued to date   |
| Disability Benefit                | Lump sum payable upon disability<br>Benefit Amount: 1 times the current monthly accrued retirement benefit  |