JLG INDUSTRIES INC
Form S-4/A
April 15, 2010

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As filed with the Securities and Exchange Commission on April 15, 2010

Registration No. 333-165792

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

Amendment No. 1 to FORM S-4

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

OSHKOSH CORPORATION

(Exact name of registrant as specified in its charter)

Wisconsin	**3711**	**39-0520270**
(State or other jurisdiction of incorporation or organization)	(Primary Standard Industrial Classification Code Number)	(I.R.S. Employer Identification Number)

2307 Oregon Street
P.O. Box 2566
Oshkosh, Wisconsin 54903
(920) 235-9151
(Address, including zip code and telephone number, including area code, of registrant's principal executive offices)

Bryan J. Blankfield
Executive Vice President, General Counsel and Secretary
2307 Oregon Street
P.O. Box 2566
Oshkosh, Wisconsin 54903
(920) 235-9151
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copy to:

Patrick G. Quick
John K. Wilson
Foley & Lardner LLP
777 East Wisconsin Avenue

Milwaukee, Wisconsin 53202-5306
(414) 271-2400

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effectiveness of this registration statement and the satisfaction or waiver of all other conditions pursuant to the exchange offer described herein.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box. o

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ý	Accelerated filer o	Non-accelerated filer o (Do not check if a smaller reporting company)	Smaller reporting company o

The registrants hereby amend this registration statement on such date or dates as may be necessary to delay its effective date until the registrants shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act or until this registration statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

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TABLE OF ADDITIONAL REGISTRANTS(1)

Exact Name of Registrant as Specified in Its Charter	State or Other Jurisdiction of Incorporation	Primary Standard Industrial Classification Number	I.R.S. Employer Identification Number
Access Financial Solutions, Inc.	Maryland	3711	23-2208212
Audubon Manufacturing Corporation	Iowa	3711	91-1983195
Concrete Equipment Company, Inc.	Nebraska	3711	47-0439820
Fulton International, Inc.	Delaware	3711	25-1589019
Iowa Contract Fabricators, Inc.	Iowa	3711	42-1418425
Iowa Mold Tooling Co., Inc.	Delaware	3711	52-2270527
JerrDan Corporation	Delaware	3711	14-1841564
JLG Equipment Services, Inc.	Pennsylvania	3711	25-1561946
JLG Industries, Inc.	Pennsylvania	3711	25-1199382
JLG OmniQuip, Inc.	Delaware	3711	20-0102339
Kewaunee Fabrications, L.L.C.	Wisconsin	3711	39-1975610
McNeilus Companies, Inc.	Minnesota	3711	41-1656668
McNeilus Financial, Inc.	Texas	3711	41-1314526
McNeilus Truck and Manufacturing, Inc.	Minnesota	3711	41-0967369
Medtec Ambulance Corporation	Indiana	3711	35-1570451
Oshkosh Specialty Vehicles, Inc.	Wisconsin	3711	20-5309743
Pierce Manufacturing Inc.	Wisconsin	3711	39-0139830
Viking Truck & Equipment Sales, Inc.	Ohio	3711	31-1395956

(1) The address and telephone number of the principal executive offices for each additional registrant is 2307 Oregon Street, P. O. Box 2566, Oshkosh, Wisconsin 54903, (920) 235-9151. The name, address and telephone number of the agent for service for each additional registrant is Bryan J. Blankfield, Executive Vice President, General Counsel and Secretary, Oshkosh Corporation, 2307 Oregon Street, P. O. Box 2566, Oshkosh, Wisconsin 54903, (920) 235-9151.

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The information in this prospectus is not complete and may be changed. We may not sell these securities until the registration statement filed with the Securities and Exchange Commission is declared effective. This prospectus is not an offer to sell these securities and it is not soliciting an offer to buy these securities in any state where the offer or sale is not permitted.

Subject to completion
Preliminary prospectus dated April 15, 2010

PROSPECTUS

Oshkosh Corporation

OFFER TO EXCHANGE ALL OUTSTANDING
\$250,000,000 8 1/4% Senior Notes due 2017
\$250,000,000 8 1/2% Senior Notes due 2020

FOR NEW, REGISTERED
\$250,000,000 8 1/4% Senior Notes due 2017
\$250,000,000 8 1/2% Senior Notes due 2020

We are offering, upon the terms and subject to the conditions set forth in this prospectus, to exchange all of our outstanding 8 1/4% Senior Notes due 2017 and our 8 1/2% Senior Notes due 2020, issued on March 3, 2010 in a private offering, for our new, registered 8 1/4% Senior Notes due 2017 and our new, registered 8 1/2% Senior Notes due 2020, respectively.

- The exchange offer expires at 5:00 p.m., New York City time, on , 2010, unless we extend it.

- The terms of the new notes are substantially identical to those of the original notes, except that the new notes will not have securities law transfer restrictions and the registration rights relating to the original notes and the new notes will not provide for the payment of additional interest under circumstances relating to the timing of the exchange offer.

- The new notes will be unconditionally guaranteed, jointly and severally, by certain of our subsidiaries on a senior unsecured basis.

- All outstanding original notes that are validly tendered and not validly withdrawn will be exchanged.

You may withdraw your tender of original notes any time before the exchange offer expires.

We will not receive any proceeds from the exchange offer.

No established trading market for the new notes currently exists. The new notes will not be listed on any securities exchange or included in any automated quotation system.

The exchange of notes will not be a taxable event for U.S. federal income tax purposes.

See "Risk Factors" beginning on page 15 for a discussion of risk factors that you should consider before deciding to exchange your original notes for new notes.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

The date of this prospectus is , 2010.

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In this prospectus, unless the context indicates otherwise and except as expressly set forth in the section captioned "Description of New Notes," the terms the "Company," "we," "us" and "our" refer to Oshkosh Corporation and its consolidated subsidiaries. References in this prospectus to a "fiscal year" are to our fiscal year ended September 30.

In this prospectus, except as expressly set forth in the section captioned "Description of New Notes," we refer to our outstanding 8$^{1}/_{4}$% Senior Notes due 2017 and our outstanding 8$^{1}/_{2}$% Senior Notes due 2020 collectively as the "original notes" and we refer to our new, registered 8$^{1}/_{4}$% Senior Notes due 2017 and our new, registered 8$^{1}/_{2}$% Senior Notes due 2020 collectively as the "new notes." Any reference to "notes" in this prospectus refers to the original notes and the new notes collectively, unless the context requires a different interpretation.

The "Oshkosh®," "JLG®," "Pierce®," "McNeilus®," "TAK-4®," "PUC " and "ClearSky " trademarks and related logos referenced in this memorandum are trademarks or registered trademarks of Oshkosh Corporation or its subsidiaries. All other product and service names referenced in this prospectus are the trademarks or registered trademarks of their respective owners.

This prospectus incorporates important business and financial information about us that is not included in or delivered with this prospectus. We will provide you without charge upon your request, a copy of any documents that we incorporate by reference, other than exhibits to those documents that are not specifically incorporated by reference into those documents. You may request a copy of a document by writing to Bryan J. Blankfield, Executive Vice President, General Counsel and Secretary, Oshkosh Corporation, 2307 Oregon Street, P.O. Box 2566, Oshkosh, Wisconsin 54903, or by calling Mr. Blankfield at (920) 235-9151. To ensure timely delivery, you must request the information no later than five business days before the completion of the exchange offer. Therefore, you must make any request on or before , 2010.

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PROSPECTUS SUMMARY

This summary highlights information contained elsewhere in this prospectus. This summary may not contain all of the information that may be important to you. You should carefully read this entire prospectus, including "Risk Factors," and the documents we incorporate by reference into this prospectus.

All operating results included in this prospectus reflect results from continuing operations only and therefore exclude the operations of our former European fire apparatus business, BAI Brescia Antincendi International S.r.l. ("BAI"), and Geesink Group B.V., Norba A.B. and Geesink Norba Limited ("Geesink"), which comprised our European refuse collection vehicle business, which have been reclassified to discontinued operations for all periods presented.

About Our Company

We are a leading designer, manufacturer and marketer of a broad range of specialty vehicles and vehicle bodies. We began business in 1917 and were among the early pioneers of four-wheel drive technology. We currently operate in four business segments: defense, access equipment, fire & emergency and commercial, which comprised 61%, 14%, 18% and 7%, respectively, of our consolidated net sales for the twelve months ended December 31, 2009. For the twelve months ended December 31, 2009, our consolidated sales were approximately $6.4 billion.

Defense Segment. Our defense segment has sold products to the U.S. Department of Defense ("DoD") for over 80 years. In 1981, we were awarded the first Heavy Expanded Mobility Tactical Truck ("HEMTT") contract for the DoD, and quickly our defense segment developed into the DoD's leading supplier of severe-duty, heavy-payload tactical trucks. In recent years, we have broadened our defense product offerings to become the leading manufacturer of severe-duty, heavy- and medium-payload tactical trucks for the DoD, manufacturing vehicles that perform a variety of demanding tasks such as hauling tanks, missile systems, ammunition, fuel and cargo for combat units.

In June 2009, the DoD awarded us a sole source contract for MRAP All Terrain Vehicles ("M-ATVs") and associated aftermarket parts packages. Through February 23, 2010, the DoD had awarded us orders for 8,079 M-ATVs and associated aftermarket parts packages, valued at more than $4.7 billion. Key attributes of the M-ATV include superior survivability and mobility required for the current conflict in Afghanistan. The M-ATV represents our first major entry into the market for vehicles used in small unit combat operations.

In August 2009, the DoD awarded us a contract valued at $280.9 million for the production and delivery of 2,571 trucks and trailers under the U.S. Army's Family of Medium Tactical Vehicles ("FMTV") Rebuy program. The FMTV Rebuy program is a five-year requirements contract award for the production of up to 23,000 medium-payload tactical vehicles and trailers as well as support services and engineering. Competitors filed protests with the Government Accountability Office ("GAO") regarding the award of the FMTV contract, and the U.S. Army issued a stop work order on the FMTV program pending resolution of the protests. In December 2009, the GAO upheld certain portions of the protests. On February 12, 2010, the U.S. Army affirmed the contract award to us and canceled the stop work order following its review of the protests and a peer review by the Office of the Secretary of Defense of the U.S. Army's decision.

In fiscal 2009, we received orders totaling $195 million to retrofit approximately 2,400 Mine Resistant Ambush Protected ("MRAP") vehicles originally manufactured by other companies for the DoD with our patented TAK-4 independent suspension system. We are actively supporting the engineering and testing for retrofit installation of TAK-4 under other MRAP models that could lead to additional TAK-4 sales in the future. The existing MRAP fleet maintained by the U.S. military consists of over 16,000 vehicles.

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Access Equipment Segment. Through JLG Industries, Inc. ("JLG"), which comprises our access equipment segment, we are a leading global producer of access equipment based on gross revenues. Our access equipment segment manufactures aerial work platforms and telehandlers used in a wide variety of construction, agricultural, industrial, institutional and general maintenance applications to position workers and materials at elevated heights. Access equipment customers include equipment rental companies, construction contractors, manufacturing companies, home improvement centers and the U.S. military.

Fire & Emergency Segment. Our fire & emergency segment manufactures commercial and custom firefighting vehicles and equipment, aircraft rescue and firefighting ("ARFF") vehicles, snow removal vehicles, ambulances, wreckers, carriers and other emergency vehicles primarily sold to fire departments, airports, other governmental units and towing companies in the U.S. and abroad; mobile medical trailers sold to hospitals and third-party medical service providers in the U.S., Europe and a growing number of other regions; and broadcast vehicles sold to broadcasters and television stations in North America and abroad. Through Pierce Manufacturing Inc. ("Pierce"), we are a leading domestic manufacturer of fire apparatus assembled on custom chassis, designed and manufactured by Pierce to meet the special needs of firefighters. Pierce also manufactures fire apparatus assembled on commercially available chassis, which are produced for multiple end-customer applications. In October 2009, we sold our 75% interest in our European fire apparatus business, BAI.

Commercial Segment. Our commercial segment manufactures rear- and front-discharge concrete mixers, refuse collection vehicles, portable and stationary concrete batch plants and vehicle components sold to ready-mix companies and commercial and municipal waste haulers in North America and other international markets and field service vehicles and truck-mounted cranes sold to mining, construction and other companies in the U.S. and abroad. Through McNeilus Companies, Inc. ("McNeilus"), we are a leading North American manufacturer of refuse collection vehicles for the waste services industry. Through McNeilus and other recognized brands, we are a leading manufacturer of front- and rear-discharge concrete mixers and portable and stationary concrete batch plants for the concrete ready-mix industry throughout the Americas.

Business Strategy

We are focused on increasing our net sales, profitability and cash flow and strengthening our balance sheet by capitalizing on our competitive strengths and pursuing a comprehensive, integrated business strategy. Key elements of our business strategy include:

Pursuing Global Growth and Profitability. We plan to continue our focus on those specialty vehicle and vehicle body markets where we have or can acquire strong market positions over time and where we believe we can leverage synergies in purchasing, manufacturing, technology and distribution to increase sales and profitability. As we focus in the near-term on maintaining production levels to meet the delivery requirements of the M-ATV contract, we will continue to pursue follow-on orders and additional contracts from our largest customer, the DoD. Business development teams actively pursue new customers, including those in adjacent markets. In addition, we believe that opportunities exist to develop or increase distribution of our products, particularly in the access equipment segment, in global markets including developing countries in Asia, Eastern Europe, the Middle East and Latin America. After we accomplish our plan to significantly reduce debt, we intend to selectively pursue strategic acquisitions, both domestically and internationally, to enhance our product offerings and expand our international presence in specialty vehicle and vehicle body markets.

Introducing New Products. We intend to maintain our emphasis on new product development as we seek to expand sales by leading our core markets in the introduction of new or improved products and new technologies, through internal development, strategic acquisitions or licensing of technology. We actively seek to commercialize emerging technologies that are capable of expanding customer uses of our products.

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Providing Superior Quality and Service to Each Market. We generally sell premium product lines in each of our markets and seek to provide superior quality and service in each market to sustain our premium product positioning. In times of weak economic conditions, we believe that providing superior quality and service is even more important as customers look to partner with suppliers they know will be there to help them through tough conditions. Each of our businesses maintains active programs involving customer outreach, design and manufacturing quality and supplier certification to assure superior product quality.

Focusing on Lean Operations. We seek to deliver high performance products to customers at both low acquisition prices and low total product life cycle costs. Historically, we have utilized teams of industrial engineers and procurement specialists to re-engineer manufacturing processes and leverage purchasing volumes to meet these objectives. We also utilize a comprehensive, lean enterprise focus to continue our drive to be a low cost producer in all of our product lines and to deliver low product life cycle costs for our customers. Lean is a methodology to eliminate non-value added work from a process stream.

During the last few years, we have implemented this strategy by:

- Combining our strategic purchasing teams globally into a single organization led by an externally recruited chief procurement officer to capture our full purchasing power across our businesses and to promote low cost country sourcing;

- Creating chartered cost reduction teams at all businesses and introducing broad-based training programs;

- Creating a new global manufacturing team to further promote quality and lean initiatives; and

- Launching the Oshkosh Operating System to create common practices across the company to enhance our performance.

As a result of this focus, we expect to reduce product costs, manufacturing lead times and new product development cycle times over the next several years.

Focusing on Cost Management and Debt Reduction. In light of significantly lower demand in certain of our businesses as a result of the global recession, fluctuating steel and other costs, and our significant leverage, we plan to continue to focus on cost management and reduction as well as generating cash for debt reduction. In late fiscal 2008 and fiscal 2009, we quickly and proactively took actions, including reducing our global workforce by approximately 20% and cutting discretionary spending, which resulted in significant overhead and operating cost reductions. We expect to continue to focus in fiscal 2010 on reducing our cost structure and accelerating debt reduction, even as we have added to our workforce to appropriately staff for the M-ATV contract. We have also focused significant attention on reducing working capital to free up cash for debt reduction, primarily through tighter controls over production and inventory reduction programs.

Competitive Strengths

The following competitive strengths support our business strategy:

Strong Market Positions. We have developed strong market positions and brand recognition in our core businesses, which we attribute to our reputation for quality products, advanced engineering, innovation, vehicle performance, reliability, customer service and low total product life cycle costs. We maintain leading market shares in most of our businesses and are the sole-source supplier of a number of vehicles to the DoD, including M-ATVs.

Diversified Product Offering. We believe our broad product offerings and target markets serve to diversify our sources of revenues, mitigate the impact of economic cycles and provide multiple platforms for potential internal growth and acquisitions. For each of our target markets, we have developed or acquired a broad product line in an effort to become a single-source provider of specialty vehicles, vehicle bodies, parts and service and related products to our customers. In addition, we have established an extensive domestic and international distribution system for specialty vehicles and vehicle bodies tailored to each market.

Quality Products and Customer Service. We have developed strong brand recognition among our products as a result of our commitment to meet the stringent product quality and reliability requirements of our customers and the specialty vehicle and vehicle body markets we serve. We also achieve high quality customer service through our extensive parts and service support programs, which are available to domestic customers 365 days a year in all product lines throughout our distribution systems.

Innovative and Proprietary Components. Our advanced design and engineering capabilities have contributed to the development of innovative and/or proprietary, severe-duty components that enhance vehicle performance, reduce manufacturing costs and strengthen customer relationships. Our advanced design and engineering capabilities have also allowed us to integrate many of these components across various product lines, which enhances our ability to compete for new business and reduces our costs to manufacture our products compared to manufacturers who simply assemble purchased components. Examples of our innovative components include:

- The TAK-4 independent suspension system, which we are able to install on other manufacturers' MRAP vehicles and which we believe was critical to us winning the M-ATV contract;
- The Pierce Ultimate Configuration ("PUC") vehicle configuration, which eliminates the bulky pumphouse from firefighting vehicles, making such vehicles easier to use and service;
- McNeilus compressed natural gas-powered refuse collection vehicles, which reduce fuel costs and emissions; and
- ClearSky telematics solution for JLG aerial work platforms, which remotely connects a rental fleet, providing information on location, operating status and equipment health.

Flexible and Efficient Manufacturing. Over the past 13 years, we have significantly increased manufacturing efficiencies. We believe we have competitive advantages over larger vehicle manufacturers in our specialty vehicle markets due to our manufacturing flexibility, vertical integration, purchasing power in specialty vehicle components and custom fabrication capabilities. In addition, we believe we have competitive advantages over smaller vehicle and vehicle body manufacturers due to our relatively higher volumes of similar products that permit the use of moving assembly lines and which allow us to leverage purchasing power opportunities across product lines. We believe our plan to meet the aggressive delivery requirements for M-ATVs under the recently awarded DoD contract is an example of our robust manufacturing capability. In addition to our existing defense truck manufacturing facilities in Oshkosh, Wisconsin, we are assembling M-ATV crew capsules and complete M-ATVs at our JLG manufacturing facility in McConnellsburg, Pennsylvania.

Strong Management Team. We are led by Chairman and Chief Executive Officer, Robert G. Bohn, and President and Chief Operating Officer, Charles L. Szews, who have been employed by us since 1992 and 1996, respectively. Messrs. Bohn and Szews are complemented by an experienced senior management team that has been assembled through internal promotions, new hires and acquisitions. The management team has successfully executed a strategic reshaping and expansion of our business since 1996, which has positioned us to significantly improve our financial and operating performance.

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Recent Development

In August 2009, the DoD awarded us a contract valued at $280.9 million for the production and delivery of 2,571 trucks and trailers under the U.S. Army's FMTV Rebuy program. The FMTV Rebuy program is a five-year requirements contract award for the production of up to 23,000 medium-payload tactical vehicles and trailers as well as support services and engineering. Competitors filed protests with the GAO regarding the award of the FMTV contract, and the U.S. Army issued a stop work order on the FMTV program pending resolution of the protests. In December 2009, the GAO upheld certain portions of the protests. On February 12, 2010, the U.S. Army affirmed the contract award to us and canceled the stop work order following its review of the protests and a peer review by the Office of the Secretary of Defense of the U.S. Army's decision.

On February 23, 2010, we announced we had received an additional $640 million order from the DoD to deliver 1,460 M-ATVs. Through February 23, 2010, including this additional order, the DoD had awarded us orders for 8,079 M-ATVs and associated aftermarket parts packages, valued at more than $4.7 billion.

Corporate Information

We are a publicly traded Wisconsin corporation. Our common stock is listed on the New York Stock Exchange under the symbol "OSK." Our headquarters and principal executive offices are located at 2307 Oregon Street, P.O. Box 2566, Oshkosh, Wisconsin 54903, and our telephone number is (920) 235-9151.

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The Exchange Offer

Original Notes	We sold \$250,000,000 aggregate principal amount of our $8\frac{1}{4}\%$ Senior Notes due 2017 and \$250,000,000 aggregate principal amount of our $8\frac{1}{2}\%$ Senior Notes due 2020, each of which are unconditionally guaranteed, jointly and severally, by some of our subsidiaries on a senior unsecured basis, to the initial purchasers on March 3, 2010. The initial purchasers resold the original notes to qualified institutional buyers pursuant to Rule 144A under the Securities Act of 1933 and to non-U.S. persons in transactions outside the United States pursuant to Regulation S under the Securities Act.
Registration Rights Agreement	When we sold the original notes, we entered into a registration rights agreement with the initial purchasers in which we agreed, among other things, to provide you and all other holders of the original notes the opportunity to exchange your unregistered original notes for a new series of substantially identical notes that we have registered under the Securities Act. The exchange offer is being made for that purpose.
New Notes	We are offering to exchange the original notes for $8\frac{1}{4}\%$ Senior Notes due 2017 and $8\frac{1}{2}\%$ Senior Notes due 2020 that we have registered under the Securities Act, which are unconditionally guaranteed, jointly and severally, by some of our subsidiaries on a senior unsecured basis. The terms of the new notes and the original notes are substantially identical except: the new notes will be issued in a transaction that will have been registered under the Securities Act; the new notes will not contain securities law restrictions on transfer; and the new notes will not provide for the payment of additional interest under circumstances relating to the timing of the exchange offer.
The Exchange Offer	We are offering to exchange \$1,000 principal amount of the new notes for each \$1,000 principal amount of your original notes. As of the date of this prospectus, there are \$250,000,000 aggregate principal amount of our unregistered $8\frac{1}{4}\%$ Senior Notes due 2017 outstanding and \$250,000,000 aggregate principal amount of our unregistered $8\frac{1}{2}\%$ Senior Notes due 2020 outstanding. For procedures for tendering, see "The Exchange Offer Procedures for Tendering Original Notes."
Expiration Date	The exchange offer will expire at 5:00 p.m., New York City time, on , 2010, unless we extend it.

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Resales of New Notes	We believe that the new notes issued pursuant to the exchange offer in exchange for original notes may be offered for resale, resold and otherwise transferred by you without compliance with the registration and prospectus delivery provisions of the Securities Act if: you are not our "affiliate" within the meaning of Rule 405 under the Securities Act; you are acquiring the new notes in the ordinary course of your business; you have not engaged in, do not intend to engage in, and have no arrangement or understanding with any person to participate in, a distribution (within the meaning of the Securities Act) of the new notes; and you are not acting on behalf of any person who could not truthfully make the foregoing representations. If you are an affiliate of ours, or are engaging in or intend to engage in, or have any arrangement or understanding with any person to participate in, a distribution of the new notes, then: you may not rely on the applicable interpretations of the staff of the SEC; you will not be permitted to tender original notes in the exchange offer; and you must comply with the registration and prospectus delivery requirements of the Securities Act in connection with any resale of the original notes. Each participating broker-dealer that receives new notes for its own account under the exchange offer in exchange for original notes that were acquired by the broker dealer as a result of market making or other trading activity must acknowledge that it will deliver a prospectus in connection with any resale of the new notes. Any broker-dealer that acquired original notes from us may not rely on the applicable interpretations of the staff of the SEC and must comply with registration and prospectus delivery requirements of the Securities Act (including being named as a selling security holder) in connection with any resales of the original notes or the new notes. See "The Exchange Offer Procedures for Tendering Original Notes" and "Plan of Distribution."
Acceptance of Original Notes and Delivery of New Notes	We will accept for exchange any and all original notes that are validly tendered in the exchange offer and not withdrawn before the offer expires. The new notes will be delivered promptly following the exchange offer.

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Withdrawal Rights	You may withdraw your tender of original notes at any time before the exchange offer expires.
Conditions of the Exchange Offer	The exchange offer is subject to the following conditions, which we may waive: the exchange offer, or the making of any exchange by a holder of original notes, will not violate any applicable law or interpretation by the staff of the SEC; and no action may be pending or threatened in any court or before any governmental agency with respect to the exchange offer that may impair our ability to proceed with the exchange offer. See "The Exchange Offer Conditions."
Consequences of Failure to Exchange	If you are eligible to participate in the exchange offer and you do not tender your original notes, then you will not have further exchange or registration rights and you will continue to hold original notes subject to restrictions on transfer.
Federal Income Tax Consequences	The exchange of original notes for new notes will not be taxable to a United States holder for federal income tax purposes. Consequently, you will not recognize any gain or loss upon receipt of the new notes. See "Material U.S. Federal Income Tax Considerations."
Use of Proceeds	We will not receive any proceeds from the exchange offer.
Accounting Treatment	We will not recognize any gain or loss on the exchange of notes. See "The Exchange Offer Accounting Treatment."
Exchange Agent	Wells Fargo Bank, National Association is the exchange agent. See "The Exchange Offer Exchange Agent."

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The New Notes

The summary below describes the principal terms of the new notes. Certain of the terms and conditions described below are subject to important limitations and exceptions. The "Description of New Notes" section of this prospectus contains a more detailed description of the terms and conditions of the new notes.

Issuer	Oshkosh Corporation
Notes Offered	\$250,000,000 aggregate principal amount of $8^1/_4$% Senior Notes due 2017. \$250,000,000 aggregate principal amount of $8^1/_2$% Senior Notes due 2020.
Maturity Date	The Senior Notes due 2017 will mature on March 1, 2017. The Senior Notes due 2020 will mature on March 1, 2020.
Interest	$8^1/_4$% for the Senior Notes due 2017. $8^1/_2$% for the Senior Notes due 2020.
Interest Payment Dates	Interest on the new notes will be payable semi-annually in cash in arrears on March 1 and September 1 of each year, commencing on September 1, 2010.
Ranking	The new notes and guarantees will constitute our senior unsecured debt. They will: rank equally in right of payment with all of our and the guarantors' existing and future unsecured senior debt; rank senior in right of payment to all of our and the guarantors' existing and future subordinated debt; be effectively subordinated to any of our and the guarantors' existing and future secured debt, including all borrowings under our senior secured credit facility, to the extent of the value of the assets securing such debt; and be structurally subordinated to all of the existing and future liabilities of each of our subsidiaries that do not guarantee the notes. As of December 31, 2009, after giving effect to our repayment of \$200.0 million of our term loan B in January 2010 and after giving effect to the issuance and sale of the original notes and the application of the net proceeds therefrom as described under "Use of Proceeds," we would have had total debt outstanding of approximately \$1.67 billion, all of which would have been senior debt, and of which approximately \$1.17 billion would have effectively ranked senior to the notes to the extent of the value of the assets securing such debt. In addition, we had approximately \$511.0 million of availability under our senior secured credit facility (excluding letters of credit).

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Guarantees	Each of our existing and future subsidiaries that from time to time guarantee obligations under our senior credit facility, with certain exceptions, will jointly, severally and unconditionally guarantee the new notes on a senior unsecured basis. Our non-guarantor subsidiaries represented approximately 5% of our total revenues for the twelve-month period ended December 31, 2009. In addition, these non-guarantor subsidiaries represented approximately 17% of our total assets and did not have any debt as of December 31, 2009.
Optional Redemption	On and after March 1, 2014, we may redeem some or all of the Senior Notes due 2017, and on and after March 1, 2015, we may redeem some or all of the Senior Notes due 2020, in each case, at any time at the redemption prices described in "Description of New Notes Optional Redemption." In addition, we may from time to time redeem up to 35% of the aggregate outstanding principal amount of each series of the new notes before March 1, 2013, with the net proceeds of certain equity offerings by us.
Change of Control	If we experience certain kinds of changes of control, we must offer to purchase the new notes at 101% of their principal amount, plus accrued and unpaid interest. For more details, see "Description of New Notes Change of Control."
Certain Covenants	The indenture governing the new notes contains covenants that limit, among other things, our ability and the ability of our restricted subsidiaries to: incur additional debt; pay dividends on our capital stock or repurchase our capital stock and make certain other restricted payments; enter into agreements limiting dividends and certain other restricted payments; grant liens on our assets; enter into sale and leaseback transactions; merge, consolidate or transfer or dispose of substantially all of our assets; sell, transfer or otherwise dispose of property and assets; change the nature of our business; and engage in transactions with affiliates.

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Absence of Established Market for the New Notes	The new notes will be a new class of securities for which there is currently no market. We do not intend to list the new notes on any securities exchange. Certain of the initial purchasers have advised us that they intend to make a market in the new notes, as permitted by applicable laws and regulations; however, the initial purchasers are not obligated to make a market in the new notes, and they may discontinue their market making activities at any time without notice. Accordingly, we cannot assure you that a liquid market for the new notes will develop or be maintained.
Risk Factors	You should refer to the section captioned "Risk Factors" for an explanation of certain risks of investing in the new notes.

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Summary Consolidated Financial Information and Other Data

The following summary consolidated financial information as of and for the fiscal years ended September 30, 2007, 2008 and 2009 has been derived from, and is qualified by reference to, our audited consolidated financial statements and related notes incorporated by reference in this prospectus. The following summary consolidated financial information as of and for the three months ended December 31, 2008 and 2009 has been derived from, and is qualified by reference to, our unaudited condensed consolidated financial statements and related notes incorporated by reference in this prospectus. The following unaudited summary consolidated financial information for the twelve months ended December 31, 2009 has been derived by adding our financial data for the fiscal year ended September 30, 2009 to our financial data for the three months ended December 31, 2009 and subtracting our financial data for the three months ended December 31, 2008. This information is only a summary and you should read it in conjunction with our financial statements and related notes incorporated by reference in this prospectus. The unaudited interim period financial information, in our opinion, includes all adjustments, which are normal and recurring in nature, necessary for a fair presentation for the periods shown. Results for the three months ended December 31, 2009 are not necessarily indicative of the results to be expected for the full fiscal year.

The following summary consolidated financial information reflects results from continuing operations only and therefore excludes the operations of BAI and Geesink, which have been reclassified to discontinued operations for all periods presented.

	Fiscal Year Ended September 30,			Three Months Ended December 31,		Twelve Months Ended December 31,
	2007(1)	2008	2009(2)	2008	2009	2009
	(Dollars in millions)					
Income Statement Data:						
Net sales	$ 6,089.9	$ 6,877.7	$ 5,253.1	$ 1,328.7	$ 2,434.1	$ 6,358.5
Cost of sales	5,008.2	5,707.7	4,549.8	1,179.1	1,954.9	5,325.6
Gross income	1,081.7	1,170.0	703.3	149.6	479.2	1,032.9
Operating expenses:						
Selling, general and administrative	405.8	482.9	430.3	107.8	114.8	437.3
Amortization of purchased intangibles	65.4	68.7	62.3	16.2	15.4	61.5
Intangible assets impairment charges(3)		1.0	1,190.2		23.3	1,213.5
Total operating expenses	471.2	552.6	1,682.8	124.0	153.5	1,712.3
Operating income (loss)	610.5	617.4	(979.5)	25.6	325.7	(679.4)
Other income (expense):						
Interest expense	(199.2)	(210.2)	(211.4)	(44.1)	(50.8)	(218.1)
Interest income	4.7	5.6	3.9	1.2	0.9	3.6
Miscellaneous, net(4)	1.2	(9.0)	8.8	3.3	0.2	5.7
Total other expense	(193.3)	(213.6)	(198.7)	(39.6)	(49.7)	(208.8)
Income (loss) from continuing operations before income taxes and equity in earnings of unconsolidated affiliates	417.2	403.8	(1,178.2)	(14.0)	276.0	(888.2)
Provision for (benefit from) income taxes	138.1	121.2	(12.6)	(1.8)	103.2	92.4

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	Fiscal Year Ended September 30,			Three Months Ended December 31,		Twelve Months Ended December 31,
	2007(1)	2008	2009(2)	2008	2009	2009
	(Dollars in millions)					
Income (loss) from continuing operations before equity in earnings of unconsolidated affiliates	279.1	282.6	(1,165.6)	(12.2)	172.8	(980.6)
Equity in earnings (losses) of unconsolidated affiliates, net of tax	7.3	6.3	(1.4)	0.5	(0.3)	(2.2)
Income (loss) from continuing operations, net of tax	286.4	288.9	(1,167.0)	(11.7)	172.5	(982.8)
Discontinued operations, net of tax	(18.6)	(210.3)	67.3	(9.1)	(2.9)	73.5
Net income (loss)	267.8	78.6	(1,099.7)	(20.8)	169.6	(909.3)
Net loss attributable to the noncontrolling interest	0.3	0.7	0.9	0.2		0.7
Net income (loss) attributable to Oshkosh Corporation	$ 268.1	$ 79.3	$ (1,098.8)	$ (20.6)	$ 169.6	$ (908.6)
Balance Sheet Data (at end of period):						
Cash and cash equivalents	$ 75.2	$ 88.2	$ 530.4	$ 260.8	$ 858.1	$ 858.1
Receivables, net	1,076.2	997.8	563.8	711.0	607.9	607.9
Inventories, net	909.5	941.6	789.7	991.2	806.3	806.3
Net working capital	646.9	689.2	484.6	649.5	530.5	530.5
Property, plant and equipment, net	429.6	453.3	410.2	441.9	394.6	394.6
Total assets	6,399.8	6,081.5	4,768.0	5,987.0	5,109.2	5,109.2
Total debt	3,057.1	2,774.0	2,038.2	2,692.5	1,855.7	1,855.7
Total Oshkosh Corporation shareholders' equity	1,393.6	1,388.6	514.1	1,315.6	686.4	686.4
Cash Flow Data:						
Net cash provided by (used in):						
Operating activities	$ 406.0	$ 390.4	$ 898.9	$ 280.2	$ 506.0	$ 1,124.7
	(3,226.6)	(100.2)	(56.1)	(15.3)	(9.2)	(50.0)

Investing activities						
Financing activities	2,869.7	(273.6)	(408.1)	(87.7)	(167.0)	(487.4)
Additions to property, plant and equipment	83.0	75.8	46.2	9.7	11.9	48.4
Other Financial Data:						
Backlog (at end of period)	$ 3,177.8	$ 2,353.8	$ 5,615.4	$ 3,347.9	$ 5,693.2	$ 5,693.2
Depreciation(5)	54.3	72.8	75.1	19.2	18.4	74.3
Amortization(5)(6)	83.3	90.8	86.6	19.2	22.2	89.6

(1) On December 6, 2006, we acquired all of the issued and outstanding capital stock of JLG for $3.1 billion in cash, including acquisition costs and net of cash acquired. Fiscal 2007 results included sales of $2.5 billion and operating income of $268.4 million related to JLG following its acquisition.

(2) On August 12, 2009, we completed a public equity offering of 14,950,000 shares of common stock, which included the exercise of the underwriters' over-allotment option for 1,950,000 shares of common stock, at a price of $25.00 per share. The net proceeds of the equity offering of approximately $358.1 million, along with cash flow from operations, allowed us to repay $731.6 million of debt in fiscal 2009.

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(3) In the second quarter of fiscal 2009 and the first quarter of fiscal 2010, we recorded non-cash, pre-tax charges totaling $1.2 billion and $23.3 million, respectively, to record impairment of goodwill and other long-lived assets.

(4) Miscellaneous, net consists primarily of foreign currency translation gains and losses.

(5) Excludes amounts recorded in discontinued operations.

(6) Amortization includes amortization of purchased intangible assets, deferred financing costs and stock-based compensation expense.

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RISK FACTORS

You should carefully consider the risks described below, in addition to the other information contained or incorporated by reference in this prospectus, before deciding whether to exchange your original notes for new notes. Realization of any of these risks could have a material adverse effect on our business, financial condition, cash flows and results of operations or could materially affect the value or liquidity of the notes and result in the loss of all or part of your investment in the notes. Additional risks and uncertainties not currently known to us or that we currently deem to be immaterial may also materially adversely affect our business operations, which also could result in the loss of all or part of your investment in the notes.

Risks Related to Our Business

The M-ATV contract is a high profile and urgent priority for the DoD, which requires us to sustain a high rate of production of these vehicles for a number of months. If we are not able to meet the required delivery schedule for this contract, our ability to secure future military business may be materially adversely impacted.

The M-ATV contract requires that we sustain a high level of production for a number of months in fiscal 2010 following our production ramp up to 1,000 vehicles per month in December 2009. Our ability to continue to meet the required production levels is largely dependent on procuring the necessary material and components in sufficient quantities and on a timely basis. We may incur costs beyond our estimates to sustain these production levels. The DoD continues to perform testing of the vehicles delivered by us. We also could be responsible for certain systemic failures identified over the life of the contract. Accordingly, we may incur material retrofits to vehicles that have already been produced or need to change the configuration of vehicles yet to be built. Material retrofits could involve higher costs than we have estimated for the program. If we are unable to timely complete any of the foregoing items or if we are required to perform significant retrofits to existing vehicles or change the configuration of the vehicles, we may not be able to timely deliver the quantity of vehicles required by the contract. This could negatively impact our ability to win future business with the DoD or other foreign military customers, which, along with the other risks to our costs in this program, would adversely affect our future earnings and cash flows. See "Our dependency on contracts with U.S. and foreign government agencies subjects us to a variety of risks that could materially reduce our revenues or profits" and "A disruption or termination of the supply of parts, materials, components and final assemblies from third-party suppliers could delay sales of our vehicles and vehicle bodies" for additional risks associated with the M-ATV contract.

Certain of our markets are highly cyclical and the current or any further decline in these markets could have a material adverse effect on our operating performance.

The current or any further decline in overall customer demand in our cyclical access equipment and commercial markets and in our less cyclical fire & emergency markets, could have a material adverse effect on our operating performance. The access equipment market that JLG operates in is highly cyclical and impacted by the strength of economies in general, by prevailing mortgage and other interest rates, by residential and non-residential construction spending, by the ability of rental companies to obtain third party financing to purchase revenue generating assets, by capital expenditures of rental companies in general and by other factors. The ready-mix concrete market that we serve is highly cyclical and impacted by the strength of the economy generally, by prevailing mortgage and other interest rates, by the number of housing starts and by other factors that may have an effect on the level of concrete placement activity, either regionally or nationally. Refuse collection vehicle markets are also cyclical and impacted by the strength of economies in general, by municipal tax receipts and by capital expenditures of large waste haulers. Fire & emergency markets are less cyclical and are impacted by the economy generally and municipal tax receipts and capital expenditures. Concrete mixer and access equipment sales also are seasonal with the majority of such sales occurring in the spring and summer months, which constitute the traditional construction season.

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The global economy continues to experience a severe recession, which has negatively impacted our sales volumes for our access equipment, commercial and, to a lesser extent, fire & emergency products. Continued weakness in U.S. and European housing starts and non-residential construction spending in most geographical areas of the world are further contributing to the lower sales volumes. A lack of significant improvement in non-residential construction spending or continued low levels of construction activity generally may cause future weakness in demand for our products. In addition, many customers of ours have reduced their expenditures for access equipment. Furthermore, municipal tax revenues have weakened, which has impacted demand for fire apparatus. The mobile medical market is being negatively impacted by uncertainty related to pending U.S. legislation related to health care and its potential impacts on Medicare reimbursement rates for our customers. The towing and recovery equipment market is also being negatively impacted by the global economy and tight credit markets. We cannot provide any assurance that the global recession and tight credit markets will not continue or become more severe. If the global recession and tight credit markets continue or become more severe, then there could be a material adverse effect on our net sales, financial condition, profitability and/or cash flows.

The high levels of sales in our defense business in recent years have been due in significant part to demand for defense trucks, replacement parts and services (including armoring) and truck remanufacturing arising from the conflicts in Iraq and Afghanistan. Events such as these are unplanned, and we cannot predict how long these conflicts will last or the demand for our products that will arise out of such events. Accordingly, we cannot provide any assurance that the increased defense business as a result of these conflicts will continue. Furthermore, our defense business may fluctuate significantly from time to time as a result of the start and completion of new contract awards that we may receive, such as the M-ATV and FMTV contracts. New vehicle production under the M-ATV contract is currently scheduled to continue only through November 2010. In addition, the bailout of U.S. financial institutions, insurance companies and others as well as the U.S. economic stimulus package have put significant pressure on the U.S. federal budget, including the defense budget. Moreover, uncertainty exists regarding the future level of U.S. military involvement in Iraq and Afghanistan and the related level of defense funding that will be allocated to support this involvement. It is too early to tell what the impact of federal budget pressures and future defense funding for U.S. military involvement in Iraq and Afghanistan will mean to funding for Oshkosh defense programs. As such, we cannot provide any assurance that funding for our defense programs will not be impacted by defense policies and federal budget pressures.

An impairment in the carrying value of goodwill and other indefinite-lived intangible assets could negatively affect our operating results.

We have a substantial amount of goodwill and purchased intangible assets on our balance sheet as a result of acquisitions we have completed. Approximately 88% of these intangibles are concentrated in the access equipment segment. The carrying value of goodwill represents the fair value of an acquired business in excess of identifiable assets and liabilities as of the acquisition date. The carrying value of indefinite-lived intangible assets represents the fair value of trademarks and trade names as of the acquisition date. Goodwill and indefinite-lived intangible assets that are expected to contribute indefinitely to our cash flows are not amortized, but instead are evaluated for impairment at least annually, or more frequently if potential interim indicators exist that could result in impairment. In testing for impairment, if the carrying value of a reporting unit exceeds its current fair value as determined based on the discounted future cash flows of the reporting unit, the goodwill or intangible asset is considered impaired and is reduced to fair value via a non-cash charge to earnings. Events and conditions that could result in impairment include a prolonged period for the current global recession and tight credit markets, further decline in economic conditions or a slow, weak economic recovery, as well as sustained declines in the price of our common stock, adverse changes in the regulatory environment, adverse changes in interest rates, or other factors leading to reductions in expected

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long-term sales or profitability. Determination of the fair value of a reporting unit includes developing estimates which are highly subjective and incorporate calculations that are sensitive to minor changes in underlying assumptions. Management's assumptions change as more information becomes available. Changes in these assumptions could result in an impairment charge in the future, which could have a significant adverse impact on our reported earnings.

Our dependency on contracts with U.S. and foreign government agencies subjects us to a variety of risks that could materially reduce our revenues or profits.

We are dependent on U.S. and foreign government contracts for a substantial portion of our business. That business is subject to the following risks, among others, that could have a material adverse effect on our operating performance:

- Our business is susceptible to changes in the U.S. defense budget, which may reduce revenues that we expect from our defense business, especially in light of the uncertainty that exists regarding the future level of U.S. military involvement in Iraq and Afghanistan and the related level of defense funding that will be allocated to support this involvement.

- The U.S. government may not appropriate funding that we expect for our U.S. government contracts, which may prevent us from realizing revenues under current contracts or receiving additional orders that we anticipate we will receive.

- Certain of our government contracts for the U.S. Army and U.S. Marines could be suspended, opened for competition or terminated and all such contracts expire in the future and may not be replaced, which could reduce expected revenues from these contracts. Specifically, our two largest contracts expire relatively soon. Currently, vehicle deliveries under the M-ATV contract expire in November 2010. Our Family of Heavy Tactical Vehicles ("FHTV") contract extends through October 2011, with vehicle deliveries expected to continue through September 2012. The current U.S. Administration has indicated that it supports increased competition for existing defense programs. Accordingly, it is possible that M-ATV orders for units above the 10,000 unit ceiling provided for in the initial contract award could be competed. Also, the U.S. Army has expressed interest in competing our FHTV contract upon its expiration and is investigating processes to do so at this time. Competition for these and other DoD programs we currently have could result in future contracts being awarded to another manufacturer or the contracts being awarded to us at a lower price and earnings margins than the current contracts.

- Defense truck contract awards that we receive may be subject to protests by competing bidders, which protests, if successful, could result in the DoD revoking part or all of any defense truck contract it awards to us and our inability to recover amounts we have expended in anticipation of initiating production under any such contract. In particular, the FMTV contract recently awarded to us was protested by certain unsuccessful bidders for the contract. Although the U.S. Army affirmed the contract award to us on February 12, 2010 following its review of the protests and a peer review of the U.S. Army's decision to affirm the contract award, it is still possible that our competitors could initiate litigation in an attempt to challenge the contract award.

- Most of our government contracts are fixed-price contracts, and our actual costs on any of these contracts may exceed our projected costs, which could result in profits lower than historically realized or than we anticipate or net losses under these contracts.

- We are required to spend significant sums on product development and testing, bid and proposal activities and pre-contract engineering, tooling and design activities in competitions to have the opportunity to be awarded these contracts.

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Competitions for the award of defense truck contracts are intense, and we cannot provide any assurance that we will be successful in the defense truck procurement competitions in which we participate.

Our defense products undergo rigorous testing by the customer and are subject to highly technical requirements. Any failure to pass these tests or to comply with these requirements could result in unanticipated retrofit costs, delayed acceptance of trucks, late or no payments under such contracts or cancellation of the contract to provide vehicles to the government.

Our government contracts are subject to audit, which could result in adjustments of our costs and prices under these contracts.

Our defense truck contracts are large in size and require significant personnel and production resources, and when such contracts end, we must make adjustments to personnel and production resources. In particular, orders for M-ATVs are requiring substantial personnel and production resources at several of our facilities to enable us to maintain the production levels required to meet the delivery requirements for such orders.

We periodically experience difficulties with sourcing sufficient vehicle carcasses to maintain our defense truck remanufacturing schedule, which can create uncertainty and inefficiencies for this area of our business.

We may experience losses in excess of our recorded reserves for doubtful accounts, finance receivables, notes receivable and guarantees of indebtedness of others.

As of December 31, 2009, we had consolidated gross receivables of $728.0 million. In addition, we were a party to agreements in the access equipment segment whereby we have maximum exposure of $115.3 million under guarantees of customer indebtedness to third parties aggregating approximately $300.1 million. We evaluate the collectability of open accounts, finance receivables, notes receivable and our guarantees of indebtedness of others based on a combination of factors and establish reserves based on our estimates of potential losses. In circumstances where we believe it is probable that a specific customer will have difficulty meeting its financial obligations, a specific reserve is recorded to reduce the net recognized receivable to the amount we expect to collect, and/or we recognize a liability for a guarantee we expect to pay, taking into account any amounts that we would anticipate realizing if we are forced to repossess the equipment that supports the customer's financial obligations to us. We also establish additional reserves based upon our perception of the quality of the current receivables, the current financial position of our customers and past collections experience. The level of specific reserves recorded in fiscal 2009, primarily related to JLG's customers, was significantly higher than historically recorded as a result of the impact of the global recession and tight credit markets. Continued economic weakness and tight credit markets may result in additional requirements for specific reserves. During a recession, the collateral underlying our guarantees of indebtedness of customers or receivables can decline sharply, thereby increasing our exposure to losses. We also face a concentration of credit risk as JLG's ten largest debtors at December 31, 2009 represented approximately 19% of our consolidated gross receivables. Some of these customers are highly leveraged. In fiscal 2009, we recorded $50.0 million in charges for credit losses, the vast majority of which was in the access equipment segment, reflecting the economic weakness throughout the world. In the future, we may incur losses in excess of our recorded reserves if the financial condition of our customers were to deteriorate further or the full amount of any anticipated proceeds from the sale of the collateral supporting our customers' financial obligations is not realized. Our cash flows and overall liquidity may be materially adversely affected if any of the financial institutions that finance our customer receivables become unable or unwilling, due to current economic conditions, a weakening of our or their financial position or otherwise, to continue providing such credit.

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A disruption or termination of the supply of parts, materials, components and final assemblies from third-party suppliers could delay sales of our vehicles and vehicle bodies.

We have experienced, and may in the future experience, significant disruption or termination of the supply of some of our parts, materials, components and final assemblies that we obtain from sole source suppliers or subcontractors. We may also incur a significant increase in the cost of these parts, materials, components or final assemblies. These risks are increased in the current difficult economic environment and tight credit conditions and for contracts like the M-ATV contract where we must sustain a high rate of production for a number of months. Such disruptions, terminations or cost increases could delay sales of our vehicles and vehicle bodies and could result in a material adverse effect on our net sales, financial condition, profitability and/or cash flows. These risks are particularly serious with respect to our suppliers who participate in the automotive industry, from whom we obtain a significant portion of our parts, materials, components and final assemblies. Suppliers to the automotive industry have been severely impacted by the financial difficulties of auto manufacturers, the economic environment and credit conditions and face potential failure if the auto manufacturers' businesses, the economic environment and credit conditions do not improve. These risks are also serious for suppliers for our M-ATV contract who must sustain high rates of production for a number of months. Should they or their suppliers not execute appropriately, we may not be able to sustain our required rate of production.

Raw material price fluctuations may adversely affect our results.

We purchase, directly and indirectly through component purchases, significant amounts of steel, petroleum based products and other raw materials annually. During fiscal 2008, steel and fuel prices increased significantly resulting in us paying higher prices for these items. Although fuel and steel prices declined in fiscal 2009, the cost of fuel has fluctuated and there are indications that the costs of fuel and steel may continue to fluctuate significantly in the future. Although we have firm, fixed-price contracts for some steel requirements and have some firm pricing contracts for components, we may not be able to hold all of our steel and component suppliers to pre-negotiated prices or negotiate timely component cost decreases commensurate with any steel and fuel cost decreases. Without limitation, these conditions could impact us in the following ways:

- In the access equipment, fire & emergency and commercial segments, we implemented selling price increases to recover increased steel, component and fuel costs experienced in fiscal 2008. However, any such new product prices applied only to new orders, and we were not able to recover all cost increases from customers due to the amount of orders in our backlog prior to the effective dates of new selling prices. In the access equipment segment, some customers reacted adversely to these price increases in light of the subsequent declines in fuel and steel prices, and competitive conditions limited price increases in a time of global recession. Given the current global recession, it is possible that any price increases in any of our markets in response to rising costs could face unfavorable reaction from our customers. Price increases implemented in response to significantly higher fuel and steel prices were largely removed during the second half of fiscal 2009. If fuel and steel costs increase significantly again in the future, there are no assurances that we will be able to raise prices sufficiently to fully offset the impact of the higher fuel and steel costs.

- In the defense business, we are generally limited in our ability to raise prices in response to rising steel, component and fuel costs as we largely do business under annual firm, fixed-price contracts with the DoD. We attempt to limit this risk by obtaining firm pricing from suppliers at the time a contract is awarded. However, if these suppliers, including steel suppliers, do not honor their contracts, then we could face margin pressure in our defense business.

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Our objective is to expand international operations, the conduct of which subjects us to risks that may have a material adverse effect on our business.

Expanding international sales is a part of our growth strategy. International operations and sales are subject to various risks, including political, religious and economic instability, local labor market conditions, the imposition of foreign tariffs and other trade barriers, the impact of foreign government regulations and the effects of income and withholding taxes, governmental expropriation and differences in business practices. We may incur increased costs and experience delays or disruptions in product deliveries and payments in connection with international manufacturing and sales that could cause loss of revenues and earnings. We are increasingly subject to export control regulations, including, without limitation, the United States Export Administration Regulations and the International Traffic in Arms Regulations. Unfavorable changes in the political, regulatory and business climate could have a material adverse effect on our net sales, financial condition, profitability and/or cash flows.

We are subject to fluctuations in exchange rates and other risks associated with our non-U.S. operations that could adversely affect our results of operations and may significantly affect the comparability of our results between financial periods.

For the fiscal year ended September 30, 2009, approximately 15% of our net sales were attributable to products sold outside of the United States, including approximately 10% that involved export sales from the United States. The majority of export sales are denominated in U.S. dollars. Sales outside the United States are typically made in the local currencies of those countries. Fluctuations in foreign currency can have an adverse impact on our sales and profits as amounts that are measured in foreign currency are translated back to U.S. dollars. We have sales of inventory denominated in U.S. dollars to certain of our subsidiaries that have functional currencies other than the U.S. dollar. The exchange rates between many of these currencies and the U.S. dollar have fluctuated significantly in recent years and may fluctuate significantly in the future. Such fluctuations, in particular those with respect to the Euro, the U.K. pound sterling, the Canadian dollar and the Australian dollar, may have a material effect on our net sales, financial condition, profitability and/or cash flows and may significantly affect the comparability of our results between financial periods. Any appreciation in the value of the U.S. dollar in relation to the value of the local currency will adversely affect our revenues from our foreign operations when translated into U.S. dollars. Similarly, any appreciation in the value of the U.S. dollar in relation to the value of the local currency of those countries where our products are sold will increase our costs in our foreign operations, to the extent such costs are payable in foreign currency, when translated into U.S. dollars.

Changes in regulations could adversely affect our business.

Both our products and the operation of our manufacturing facilities are subject to statutory and regulatory requirements. These include environmental requirements applicable to manufacturing and vehicle emissions, government contracting regulations and domestic and international trade regulations. A significant change to these regulatory requirements could substantially increase manufacturing costs or impact the size or timing of demand for our products, all of which could make our business results more variable.

The mobile medical equipment market continues to be negatively impacted by previously implemented reductions to Medicare reimbursement rates. Pending U.S. legislation related to health care could further reduce Medicare reimbursement rates from already reduced levels. If enacted, this legislation could further reduce demand for mobile medical equipment.

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Competition in our industries is intense and we may not be able to continue to compete successfully.

We operate in highly competitive industries. Several of our competitors have greater financial, marketing, manufacturing and distribution resources than us and we are facing competitive pricing from new entrants in certain markets. Our products may not continue to compete successfully with the products of competitors, and we may not be able to retain or increase our customer base or improve or maintain our profit margins on sales to our customers, all of which could adversely affect our net sales, financial condition, profitability and/or cash flows.

Risks Related to the Exchange Offer and the New Notes

You may have difficulty selling the original notes that you do not exchange.

If you do not exchange your original notes for the new notes offered in the exchange offer, then you will continue to be subject to the restrictions on transfer of your original notes. Those transfer restrictions are described in the indenture governing the new notes and in the legend contained on the original notes, and arose because we originally issued the original notes under exemptions from, and in transactions not subject to, the registration requirements of the Securities Act.

In general, you may offer or sell your original notes only if they are registered under the Securities Act and applicable state securities laws, or if they are offered and sold under an exemption from those requirements. We do not intend to register the original notes under the Securities Act.

If a large number of original notes are exchanged for new notes issued in the exchange offer, then it may be more difficult for you to sell your unexchanged original notes. In addition, if you do not exchange your original notes in the exchange offer, then you will no longer be entitled to have those notes registered under the Securities Act.

See "The Exchange Offer Consequences of Failure to Exchange Original Notes" for a discussion of the possible consequences of failing to exchange your original notes.

Our substantial indebtedness could adversely affect our financial condition and prevent us from fulfilling our obligations under the new notes and our other debt instruments.

We have a substantial amount of debt. At December 31, 2009, after giving effect to our repayment of $200.0 million of our term loan B in January 2010 and after giving effect to the issuance and sale of the original notes and the application of the net proceeds therefrom to repay a portion of our term loan B, our total debt would have been approximately $1.7 billion (approximately $1.2 billion of which would have been borrowed under our senior secured credit agreement), and we would have had approximately $511.0 million of availability under the revolving portion of our senior secured credit agreement (excluding the letters of credit). Our substantial indebtedness and the related restrictive covenants could have important consequences, including:

- making it more difficult for us to satisfy our obligations with respect to the new notes or our other indebtedness;
- limiting our ability to obtain additional sources of financing;
- requiring us to dedicate a substantial portion of our cash flow from operations to pay interest on our debt, which would reduce availability of our cash flow to fund working capital, capital expenditures, acquisitions and other general corporate purposes;
- making us more vulnerable to adverse changes in general economic and industry conditions;
- limiting our flexibility in planning for, and reacting to, changes in our business and industry;
- placing us at a competitive disadvantage compared to our competitors that have less debt;

exposing us to risks inherent in interest rate fluctuations because some of our borrowings are at variable rates of interest, which could result in higher interest expense in the event of increases in interest rates;

limiting our ability to pursue strategic acquisitions that may become available in our markets or otherwise capitalizing on business opportunities if we had additional borrowing capacity; and

limiting our ability to enter into additional foreign currency and interest rate derivative contracts.

We may not be able to generate a sufficient amount of cash flow to meet our debt service obligations.

Our ability to make scheduled payments or to refinance our obligations with respect to the new notes and our other indebtedness will depend on our financial and operating performance, which, in turn is subject to prevailing economic and industry conditions and other factors, including the availability of financing in the banking and capital markets, which have experienced significant disruptions in recent periods, beyond our control. If our cash flow and capital resources are insufficient to fund our debt service obligations and other commitments, we could face substantial liquidity problems and may be forced to reduce or delay scheduled expansions and capital expenditures, sell material assets or operations, obtain additional capital, or restructure or refinance our indebtedness. We may be unable to effect any of these actions on a timely basis, on commercially reasonable terms or at all, or these actions may be insufficient to meet our capital requirements. In addition, any refinancing of our indebtedness could be at higher interest rates and may require us to comply with more onerous covenants, which could further restrict our operations. If we cannot make scheduled payments on our indebtedness, we will be in default and, as a result, our debt holders could declare all outstanding principal and interest to be due and payable, and we could be forced into bankruptcy or liquidation.

Despite current indebtedness levels, we may incur additional debt. The incurrence of additional debt could further exacerbate the risks associated with our substantial indebtedness and could result in increased borrowing costs.

The indenture governing the new notes and our senior secured credit agreement permit us and our existing and future subsidiaries to incur additional debt, including additional notes, subject to certain limitations. If new debt is added to our or any such subsidiary's current debt levels, the related risks that we and they face could intensify.

Our access to debt financing at competitive risk-based interest rates is partly a function of our credit ratings. Our current long-term debt ratings are B+ with "positive" outlook from Standard & Poor's Rating Services and B1 with "stable" outlook from Moody's Investors Service. Any downgrade to our credit ratings, such as the downgrades that occurred in the first half of fiscal 2009, could increase our interest rates, could limit our access to debt capital markets, could limit the institutions willing to provide us credit facilities, and could make any future credit facility amendments more costly and/or difficult to obtain. In particular, under the terms of our senior secured credit agreement, we would incur a usage fee equal to 0.50% per annum on the aggregate principal amount of all outstanding loans under that agreement for any day on which we have a corporate family rating from Moody's Investors Service of B3 with "negative" watch or lower or a corporate credit rating from Standard & Poor's Rating Services of B- with "negative" watch or lower. Debt ratings by the various rating agencies reflect each agency's opinion of the ability of the issuers to repay debt obligations as they come due. A security rating is not a recommendation to buy, sell, or hold securities and may be subject to revision or withdrawal at any time by the assigning rating organization. Each rating should be evaluated independently of any other rating. See "Description of Certain Indebtedness" and

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"Description of New Notes Certain Covenants Limitation on Incurrence of Debt" for additional information.

The restrictive covenants in our senior secured credit agreement and the indenture governing the new notes may affect our ability to operate our business successfully.

Our senior secured credit agreement and the indenture governing the new notes include various provisions that limit our ability to, among other things:

- incur additional indebtedness, guarantees or other obligations;
- declare dividends, make distributions or redeem or repurchase capital stock;
- create liens on assets;
- sell, transfer or otherwise dispose of property and assets;
- enter into transactions with our affiliates; and
- engage in mergers, acquisitions and consolidations.

In addition, instruments governing our future indebtedness may contain similar or more restrictive covenants. These covenants could adversely affect our ability to finance our future operations or capital needs and pursue available business opportunities.

Our senior secured credit agreement also requires us to maintain specified quarter-end financial ratios, including a leverage ratio, a senior secured leverage ratio and an interest coverage ratio. Events beyond our control, including changes in general economic and business conditions and the other risks described in this prospectus, may affect our ability to meet those financial ratios. We cannot assure you that we will meet those tests or that the lenders will waive any failure to meet those tests or agree to amendments to those tests. A breach of any of these covenants or any other restrictive covenants contained in our senior secured credit agreement or the indenture governing the new notes would result in a default thereunder and may result in a default under our other indebtedness. See "Description of Certain Indebtedness" and "Description of New Notes Certain Covenants" for additional information.

If we default under the agreements governing our indebtedness, we may not be able to make payments on the new notes.

Any default under the agreements governing our indebtedness, including a default under our senior secured credit agreement, that is not waived by the required lenders, and the remedies sought by the holders of such indebtedness, could make us unable to pay amounts due on the new notes and may substantially decrease the market value of the new notes. If we are unable to generate sufficient cash flow and are otherwise unable to obtain funds necessary to meet required payments on our indebtedness, or if we otherwise fail to comply with the various covenants, including financial and operating covenants, in the instruments governing our indebtedness (including covenants in our indenture and our senior secured credit agreement), we could be in default under the terms of the agreements governing such indebtedness, including our senior secured credit agreement and the indenture. In the event of such a default, the holders of such indebtedness could elect to declare all the funds borrowed thereunder to be due and payable, together with accrued and unpaid interest, and the lenders under our senior secured credit agreement could elect to terminate their commitments thereunder, cease making further loans and foreclose on the collateral pledged to them. We have pledged a substantial portion of our assets to the lenders under our senior secured credit agreement. In such an event, we cannot assure you that we would have sufficient assets to pay amounts due on the new notes. As a result, you may receive less than the full amount you would otherwise be entitled to receive on the new notes. See "Description of Certain Indebtedness" and "Description of New Notes."

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The new notes and the guarantees are not secured by any of our assets. Indebtedness under our senior secured credit agreement is secured, giving the lenders under our senior secured credit agreement a prior claim on a substantial portion of our assets and the assets of our subsidiaries.

The new notes and the guarantees are not secured by any of our assets, whereas indebtedness under our senior secured credit agreement is secured by a substantial portion of our assets and the assets of our subsidiaries. As of December 31, 2009, after giving effect to our repayment of $200.0 million of our term loan B in January 2010 and after giving effect to the issuance and sale of the original notes and the application of the net proceeds therefrom to repay a portion of our term loan B, approximately $1.2 billion would have been borrowed under our senior secured credit agreement, and we had the ability to borrow an additional $511.0 million under the revolving portion of our senior secured credit agreement (excluding letters of credit). The indenture governing the new notes permits us, subject to certain restrictions, to issue additional secured debt in the future. If we become insolvent or are liquidated, or if payment under any of the instruments governing our secured debt is accelerated, the lenders under those instruments will be entitled to exercise the remedies available to a secured lender under applicable law and pursuant to the instruments governing such debt. Accordingly, the lenders under our senior secured credit agreement and our other secured indebtedness will have a priority claim on our assets securing the debt owed to them. In that event, because the new notes and the guarantees are not secured by any of our assets, it is possible that our remaining assets might be insufficient to satisfy your claims in full.

If the new notes are rated investment grade at any time by both Moody's Investors Service and Standard & Poor's Ratings Services, most of the restrictive covenants and corresponding events of default contained in the indenture governing the new notes will be suspended.

If at any time the credit rating on the new notes, as determined by both Moody's Investors Service and Standard & Poor's Ratings Services, equals or exceeds Baa3 and BBB-, respectively, or any equivalent replacement ratings, we will no longer be subject to most of the restrictive covenants and corresponding events of default contained in the indenture. Any restrictive covenants or corresponding events of default that cease to apply to us as a result of achieving these ratings will be restored if one or both of the credit ratings on the new notes later falls below these thresholds. However, during any period in which these restrictive covenants are suspended, we may incur other indebtedness, make restricted payments and take other actions that would have been prohibited if these covenants had been in effect. If the restrictive covenants are later restored, the actions taken while the covenants were suspended will not result in an event of default under the indenture even if they would constitute an event of default at the time the covenants are restored. Accordingly, if these covenants and corresponding events of default are suspended, holders of the new notes will have less credit protection than at the time the original notes are exchanged for the new notes.

We may not be able to repurchase the new notes upon a change of control.

Upon the occurrence of specific kinds of change of control events, we will be required to offer to repurchase all outstanding new notes at 101% of their principal amount. We may not be able to repurchase the new notes upon a change of control because we may not have sufficient funds. Further, we may be contractually restricted under the terms of our other indebtedness from repurchasing all of the new notes tendered by holders upon a change of control. Accordingly, we may not be able to satisfy our obligations to purchase your new notes unless we are able to refinance or obtain waivers under our other indebtedness. Our failure to repurchase the new notes upon a change of control would cause a default under the indenture and a cross-default under our senior secured credit agreement. Our senior secured credit agreement also provides that a change of control will be a default that permits lenders to accelerate the maturity of borrowings thereunder. Any of our future debt agreements may contain similar provisions.

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In addition, the change of control provisions in the indenture may not protect you from certain important corporate events, such as a leveraged recapitalization (which would increase the level of our indebtedness), reorganization, restructuring, merger or other similar transactions, unless such transaction constitutes a "Change of Control" under the indenture. Such a transaction may not involve a change in voting power or beneficial ownership or, even if it does, may not involve a change in the magnitude required under the definition of "Change of Control" in the indenture to trigger our obligation to offer to repurchase the new notes. If an event occurs that does not constitute a "Change of Control," we will not be required to make an offer to repurchase the new notes and you may be required to continue to hold your new notes despite the event. See "Description of Certain Indebtedness" and "Description of New Notes Change of Control."

Your ability to transfer the new notes may be limited by the absence of an active trading market, and there is no assurance that any active trading market will develop for the new notes.

The new notes are a new issue of securities for which there is no established public market. We do not intend to have the new notes listed on a national securities exchange. Certain of the initial purchasers have advised us that they intend to make a market in the new notes, as permitted by applicable laws and regulations; however, the initial purchasers are not obligated to make a market in the new notes, and they may discontinue their market making activities at any time without notice. Therefore, we cannot assure you that an active or liquid market for the new notes will develop or, if developed, that it will continue. Historically, the market for non-investment grade debt has been subject to disruptions that have caused substantial volatility in the prices of securities similar to the new notes. We cannot assure you that the market, if any, for the new notes will be free from similar disruptions or that any such disruptions may not adversely affect the prices at which you may sell your new notes. In addition, the new notes may trade at a discount from the initial offering price of the original notes, depending upon prevailing interest rates, the market for similar notes, our performance and other factors.

The liquidity of, and trading market for, the new notes may also be adversely affected by, among other things:

- changes in the overall market for securities similar to the new notes;
- changes in our financial performance or prospects;
- the prospects for companies in our industry generally;
- the number of holders of the new notes;
- the interest of securities dealers in making a market for the new notes; and
- prevailing interest rates.

Repayment of our debt, including the new notes, is partly dependent on cash flow generated by our subsidiaries.

Repayment of our indebtedness, including the new notes, is partly dependent on the generation of cash flow by our subsidiaries and their ability to make such cash available to us, by dividend, debt repayment or otherwise. Our subsidiaries may not be able to, or be permitted to, make distributions to enable us to make payments in respect of our indebtedness, including the new notes. Each of our subsidiaries is a distinct legal entity and, under certain circumstances, legal and contractual restrictions may limit our ability to obtain cash from our subsidiaries. While the indenture governing the new notes limits the ability of our restricted subsidiaries to incur consensual restrictions on their ability to pay dividends or make other intercompany payments to us, these limitations are subject to certain qualifications and exceptions. In the event that we do not receive distributions from our subsidiaries,

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we may be unable to make required principal and interest payments on our indebtedness, including the new notes.

Not all of our subsidiaries guarantee our obligations under the new notes, and the guarantees are subordinated to the liabilities of our non-guarantor subsidiaries.

The new notes are structurally subordinated to all indebtedness and other liabilities of our subsidiaries that are not guarantors of the new notes. Our present and future subsidiaries that are guarantors under our senior credit agreement guarantee the new notes, except subsidiaries that may be designated as "unrestricted" with respect to the indenture. See "Description of New Notes." Payments on the new notes are required to be made only by us and the guarantors. The historical consolidated financial statements included and incorporated by reference in this prospectus are presented on a consolidated basis, including our domestic and foreign subsidiaries. Our non-guarantor subsidiaries represented approximately 5% of our total revenues for the twelve-month period ended December 31, 2009. In addition, these non-guarantor subsidiaries represented approximately 17% of our total assets and did not have any debt as of December 31, 2009.

In the event of a bankruptcy, liquidation or reorganization of any of the non-guarantor subsidiaries, holders of their indebtedness, including their trade creditors, will generally be entitled to payment of their claims from the assets of those subsidiaries before any assets are made available for distribution to us. As a result, the new notes are effectively subordinated to the indebtedness and other liabilities of our non-guarantor subsidiaries.

Federal and state fraudulent transfer laws permit a court to void the guarantees, and, if that occurs, you may not receive any payments on the new notes.

The issuance of the guarantees may be subject to review under federal and state fraudulent transfer or fraudulent conveyance statutes. While the relevant laws may vary from state to state, under such laws, the incurring of an obligation will be a fraudulent transfer if (1) the obligation was incurred with the intent of hindering, delaying or defrauding creditors or (2) we or any of our subsidiary guarantors, as applicable, received less than reasonably equivalent value or fair consideration in return for issuing either the new notes or a guarantee, and, in the case of (2) only, any one of the following is also true:

- we or an applicable subsidiary guarantor was insolvent or rendered insolvent by reason of the incurrence of the indebtedness;
- payment of the consideration left us or an applicable subsidiary guarantor with an unreasonably small amount of capital to carry on our or its business; or
- we or an applicable subsidiary guarantor intended to, or believed that we or it would, incur debts beyond our or its ability to pay as they matured.

If a court were to find that the issuance of a guarantee was a fraudulent conveyance, the court could void the payment obligations under such guarantee, subordinate such guarantee to presently existing and future indebtedness of ours or such subsidiary guarantor, or require the holders of the new notes to repay amounts received with respect to such guarantee. In the event of a finding that a fraudulent conveyance occurred, you may not receive any repayment on the new notes.

Generally, an entity would be considered insolvent if, at the time it incurred indebtedness:

- the sum of its debts, including contingent liabilities, was greater than the fair salable value of all its assets;

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- the present fair salable value of its assets was less than the amount that would be required to pay its probable liability on its existing debts and liabilities, including contingent liabilities, as they become absolute and mature; or

- it was unable to pay its debts as they became due.

We cannot be certain as to the standards a court would use to determine whether we or the guarantors were solvent at the relevant time, or regardless of the standard that a court uses, that the issuance of the guarantees are not subordinated to any subsidiary guarantor's other debt.

If the guarantees were legally challenged, any guarantee could also be subject to the claim that, since the guarantee was incurred for our benefit, and only indirectly for the benefit of the subsidiary guarantor, the obligations of the applicable guarantor were incurred for less than fair consideration. A court could thus void the obligations under the guarantees, subordinate them to the applicable subsidiary guarantor's other indebtedness or take other action detrimental to the holders of the new notes.

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DISCLOSURE REGARDING FORWARD-LOOKING STATEMENTS

This prospectus and the information incorporated by reference in this prospectus contain "forward-looking statements" intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. All statements other than statements of historical fact included in this prospectus, including, without limitation, statements regarding our future financial position, business strategy, targets, projected sales, costs, earnings, capital expenditures, debt levels and cash flows, and plans and objectives of management for future operations are forward-looking statements. When used in this prospectus, words such as "may," "will," "expect," "intend," "estimate," "anticipate," "believe," "should," "project" or "plan" or the negative thereof or variations thereon or similar terminology are generally intended to identify forward-looking statements. These forward-looking statements are not guarantees of future performance and are subject to risks, uncertainties, assumptions and other factors, some of which are beyond our control, which could cause actual results to differ materially from those expressed or implied by such forward-looking statements. These factors include risks related to sustaining the required rate of production for the MRAP All Terrain Vehicles contract and the amount, if any, of additional orders for such vehicles that we may receive; the cyclical nature of our access equipment, commercial and fire & emergency markets, especially during a global recession and tight credit markets; the duration of the global recession, which could lead to additional impairment charges related to many of our intangible assets; the expected level and timing of U.S. Department of Defense procurement of products and services and funding thereof; risks related to reductions in government expenditures, the potential for the government to competitively bid our Army and Marine contracts and the uncertainty of government contracts generally; the consequences of financial leverage associated with the JLG Industries, Inc. acquisition, which could limit our ability to pursue various opportunities; risks related to the collectability of receivables during a recession, particularly for those businesses with exposure to construction markets; risks related to production delays as a result of the economy's impact on our suppliers; the potential for commodity costs to rise sharply, including in a future economic recovery; risks associated with international operations and sales, including foreign currency fluctuations; and the potential for increased costs relating to compliance with changes in laws and regulations. Additional information concerning these and other factors that could cause actual results to differ materially from those in the forward-looking statements is contained in "Risk Factors" in this prospectus. All forward-looking statements speak only as of the date of this prospectus. We assume no obligation, and disclaim any obligation, to update information contained in this prospectus.

USE OF PROCEEDS

The exchange offer is intended to satisfy our obligations under the registration rights agreement entered into in connection with the issuance and sale of the original notes. We will not receive any cash proceeds from the issuance of the new notes. We used the net proceeds of approximately $489 million from the issuance and sale of the original notes to repay a portion of our outstanding indebtedness under term loan B under our senior secured credit agreement. See "Description of Certain Indebtedness" for a description of term loan B and our senior secured credit agreement.

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CAPITALIZATION

The following table sets forth our cash and cash equivalents and capitalization as of December 31, 2009

on a historical basis;

as adjusted to give effect to our repayment of $200.0 million of our term loan B in January 2010; and

as further adjusted for the application of the net proceeds from the issuance and sale of the original notes to repay a portion of our term loan B.

You should read this table in conjunction with the information included under the headings "Use of Proceeds" and "Selected Consolidated Financial Information and Other Data" in this prospectus and with our audited consolidated financial statements and related notes and our unaudited condensed consolidated financial statements and related notes incorporated by reference in this prospectus.

	As of December 31, 2009		
	Actual	As adjusted	As further adjusted for the application of the proceeds of the original notes
		(Unaudited)	
		(Dollars in millions)	
Cash and cash equivalents(1)	$ 858.1	$ 658.1	$ 658.1
Senior secured credit facility:			
Revolving line of credit(2)	$	$	$
Term loan B	1,852.6	1,652.6	1,163.1
Other facilities	3.1	3.1	3.1
$8^{1}/_{4}$% Senior Notes due 2017			250.0
$8^{1}/_{2}$% Senior Notes due 2020			250.0
Total debt	1,855.7	1,655.7	1,666.2
Total Oshkosh Corporation shareholders' equity(3)	686.4	685.4	683.0
Total capitalization	$ 2,542.1	$ 2,341.1	$ 2,349.2

(1) We received significant performance-based payments on the M-ATV program during the first quarter of fiscal 2010, which contributed to cash on hand of $858.1 million at December 31, 2009. A significant portion of the cash on hand will be used to pay suppliers under the M-ATV program. The as adjusted and as further adjusted amounts reflect the use of $200.0 million of cash to repay a portion of our term loan B in January 2010.

(2) We are party to a syndicated senior secured credit agreement which consists of a $550.0 million revolving credit facility and a term loan facility. At December 31, 2009, we had no borrowings outstanding under the revolving credit facility, and outstanding letters of credit of $39.0 million reduced available capacity under the revolving credit facility to $511.0 million. The revolving credit facility expires in December 2011.

(3)

As a result of our repayment of $200.0 million of our term loan B in January 2010 and our repayment of a portion of our term loan B with the net proceeds of the issuance and sale of the original notes, we expect to incur non-cash, early debt retirement charges. The as adjusted amount reflects $1.0 million and the as further adjusted amount reflects an additional $2.4 million of such charges, net of income tax benefit.

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THE EXCHANGE OFFER

Purpose and Effect; Registration Rights

We issued and sold the original notes on March 3, 2010 in transactions exempt from the registration requirements of the Securities Act. Therefore, the original notes are subject to significant restrictions on resale. In connection with the issuance of the original notes, we entered into a registration rights agreement, which required that we and the subsidiary guarantors:

- file with the SEC a registration statement under the Securities Act relating to the exchange offer and the issuance and delivery of the new notes in exchange for the original notes;
- use our commercially reasonable efforts to cause the SEC to declare the exchange offer registration statement effective under the Securities Act within 240 days following the date that the original notes were issued; and
- use our commercially reasonable efforts to consummate the exchange offer within 366 days following the date that the original notes were issued.

If you participate in the exchange offer, then you will, with limited exceptions, receive new notes that are freely tradable and not subject to restrictions on transfer. You should read this prospectus under the heading " Resales of New Notes" for more information relating to your ability to transfer new notes.

If you are eligible to participate in the exchange offer and do not tender your original notes, then you will continue to hold the untendered original notes, which will continue to be subject to restrictions on transfer under the Securities Act.

The exchange offer is intended to satisfy our exchange offer obligations under the registration rights agreement. The above summary of the registration rights agreement is not complete. You are encouraged to read the full text of the registration rights agreement, which has been filed as an exhibit to the registration statement that includes this prospectus.

Terms of the Exchange Offer

We are offering to exchange $250,000,000 aggregate principal amount of our 8$^1/_4$% Senior Notes due 2017, which have been registered under the Securities Act, for a like principal amount of our unregistered 8$^1/_4$% Senior Notes due 2017, and $250,000,000 aggregate principal amount of our 8$^1/_2$% Senior Notes due 2020, which have been registered under the Securities Act, for a like principal amount of our unregistered 8$^1/_2$% Senior Notes due 2020.

Upon the terms and subject to the conditions set forth in this prospectus and in the accompanying letter of transmittal, we will accept all original notes validly tendered and not withdrawn before 5:00 p.m., New York City time, on the expiration date of the exchange offer. We will issue $1,000 principal amount of new notes in exchange for each $1,000 principal amount of outstanding original notes we accept in the exchange offer. You may tender some or all of your original notes under the exchange offer. However, the original notes are issuable in authorized denominations of $1,000 and integral multiples thereof. Accordingly, original notes may be tendered only in denominations of $1,000 and integral multiples thereof. The exchange offer is not conditioned upon any minimum amount of original notes being tendered.

The form and terms of the new notes will be the same as the form and terms of the original notes, except that:

- the new notes will be registered under the Securities Act and thus will not be subject to the restrictions on transfer or bear legends restricting their transfer;

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- all of the new notes will be represented by global notes in book-entry form unless exchanged for notes in definitive certificated form under the limited circumstances described under "Book-Entry, Delivery and Form;" and

- the new notes will not provide for the payment of additional interest under circumstances relating to the timing of the exchange offer.

The new notes will evidence the same debt as the original notes and will be issued under, and be entitled to the benefits of, the indenture governing the original notes.

The new notes will accrue interest from the most recent date to which interest has been paid on the original notes or, if no interest has been paid, from the date of issuance of the original notes. Accordingly, registered holders of new notes on the record date for the first interest payment date following the completion of the exchange offer will receive interest accrued from the most recent date to which interest has been paid on the original notes or, if no interest has been paid, from the date of issuance of the original notes. However, if that record date occurs prior to completion of the exchange offer, then the interest payable on the first interest payment date following the completion of the exchange offer will be paid to the registered holders of the original notes on that record date.

In connection with the exchange offer, you do not have any appraisal or dissenters' rights under the Wisconsin Business Corporation Law or the indenture. We intend to conduct the exchange offer in accordance with the registration rights agreement and the applicable requirements of the Securities Act, the Securities Exchange Act of 1934 and the rules and regulations of the Securities Exchange Commission ("SEC"). The exchange offer is not being made to, nor will we accept tenders for exchange from, holder of the original notes in any jurisdiction in which the exchange offer or the acceptance of it would not be in compliance with the securities or blue sky laws of the jurisdiction.

We will be deemed to have accepted validly tendered original notes when we have given oral or written notice of our acceptance to the exchange agent. The exchange agent will act as agent for the tendering holders for the purpose of receiving the new notes from us.

If we do not accept any tendered original notes because of an invalid tender or for any other reason, then we will return certificates for any unaccepted original notes without expense to the tendering holder as promptly as practicable after the expiration date.

Expiration Date; Amendments

The exchange offer will expire at 5:00 p.m., New York City time, on , 2010, unless we, in our sole discretion, extend the exchange offer.

If we determine to extend the exchange offer, then we will notify the exchange agent of any extension by oral or written notice and give each registered holder notice of the extension by means of a press release or other public announcement before 9:00 a.m., New York City time, on the next business day after the previously scheduled expiration date.

We reserve the right, in our sole discretion, to delay accepting any original notes, to extend the exchange offer or to amend or terminate the exchange offer if any of the conditions described below under " Conditions" have not been satisfied or waived by giving oral or written notice to the exchange agent of the delay, extension, amendment or termination. Further, we reserve the right, in our sole discretion, to amend the terms of the exchange offer in any manner. We will notify you as promptly as practicable of any extension, amendment or termination. We will also file a post-effective amendment to the registration statement of which this prospectus is a part with respect to any fundamental change in the exchange offer.

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Procedures for Tendering Original Notes

Any tender of original notes that is not withdrawn prior to the expiration date will constitute a binding agreement between the tendering holder and us upon the terms and subject to the conditions set forth in this prospectus and in the accompanying letter of transmittal. A holder who wishes to tender original notes in the exchange offer must do either of the following:

- properly complete, sign and date the letter of transmittal, including all other documents required by the letter of transmittal; have the signature on the letter of transmittal guaranteed if the letter of transmittal so requires; and deliver that letter of transmittal and other required documents to the exchange agent at the address listed below under " Exchange Agent" on or before the expiration date; or

- if the original notes are tendered under the book-entry transfer procedures described below, transmit to the exchange agent, on or before the expiration date, an agent's message.

In addition, one of the following must occur:

- the exchange agent must receive certificates representing your original notes along with the letter of transmittal on or before the expiration date, or

- the exchange agent must receive a timely confirmation of book-entry transfer of the original notes into the exchange agent's account at The Depository Trust Company of New York City, or DTC, under the procedure for book-entry transfers described below along with the letter of transmittal or a properly transmitted agent's message, on or before the expiration date; or

- the holder must comply with the guaranteed delivery procedures described below.

The term "agent's message" means a message, transmitted by a book-entry transfer facility to and received by the exchange agent and forming a part of the book-entry confirmation, which states that the book-entry transfer facility has received an express acknowledgement from the tendering DTC participant stating that the participant has received and agrees to be bound by the letter of transmittal and that we may enforce the letter of transmittal against the participant.

The method of delivery of original notes, the letter of transmittal and all other required documents to the exchange agent is at your election and risk. Rather than mail these items, we recommend that you use an overnight or hand delivery service. In all cases, you should allow sufficient time to assure timely delivery to the exchange agent before the expiration date. Do not send letters of transmittal or original notes to us.

Generally, an eligible institution must guarantee signatures on a letter of transmittal or a notice of withdrawal unless the original notes are tendered:

- by a registered holder of the original notes who has not completed the box entitled "Special Issuance Instructions" or "Special Delivery Instructions" on the letter of transmittal; or

- for the account of an eligible institution.

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If signatures on a letter of transmittal or a notice of withdrawal are required to be guaranteed, the guarantee must be by a firm which is:

- a member of a registered national securities exchange;
- a member of the National Association of Securities Dealers, Inc.;
- a commercial bank or trust company having an office or correspondent in the United States; or
- another "eligible institution" within the meaning of Rule 17Ad-15 under the Securities Exchange Act.

If the letter of transmittal is signed by a person other than the registered holder of any outstanding original notes, the original notes must be endorsed or accompanied by appropriate powers of attorney. The power of attorney must be signed by the registered holder exactly as the registered holder(s) name(s) appear(s) on the original notes and an eligible institution must guarantee the signature on the power of attorney.

If the letter of transmittal, or any original notes or powers of attorney are signed by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations or others acting in a fiduciary or representative capacity, these persons should so indicate when signing. Unless waived by us, they should also submit evidence satisfactory to us of their authority to so act.

If you wish to tender original notes that are registered in the name of a broker, dealer, commercial bank, trust company or other nominee, you should promptly instruct the registered holder to tender on your behalf. If you wish to tender on your behalf, you must, before completing the procedures for tendering original notes, either register ownership of the original notes in your name or obtain a properly completed bond power from the registered holder. The transfer of registered ownership may take considerable time.

We will determine in our sole discretion all questions as to the validity, form, eligibility, including time of receipt, and acceptance of original notes tendered for exchange. Our determination will be final and binding on all parties. We reserve the absolute right to reject any and all tenders of original notes not properly tendered or original notes our acceptance of which might, in the judgment of our counsel, be unlawful. We also reserve the absolute right to waive any defects, irregularities or conditions of tender as to any particular original notes. Our interpretation of the terms and conditions of the exchange offer, including the instructions in the letter of transmittal, will be final and binding on all parties. Unless waived, any defects or irregularities in connection with tenders of original notes must be cured within the time period we determine. Neither we, the exchange agent nor any other person will incur any liability for failure to give you notification of defects or irregularities with respect to tenders of your original notes.

By tendering, you will represent to us that:

- any new notes that the holder receives will be acquired in the ordinary course of its business;
- the holder has no arrangement or understanding with any person or entity to participate in the distribution (within the meaning of the Securities Act) of the new notes;
- if the holder is not a broker dealer, that it is not engaged in and does not intend to engage in the distribution (within the meaning of the Securities Act) of the new notes;
- if the holder is a broker dealer, that the holder's original notes were acquired as a result of market making activities or other trading activities;
- the holder is not our "affiliate," as defined in Rule 405 of the Securities Act, or, if the holder is our affiliate, it will comply with any applicable registration and prospectus delivery requirements of the Securities Act; and

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- the holder is not acting on behalf of any person who could not truthfully make the foregoing representations.

If any holder or any such other person is our "affiliate," or is engaged in or intends to engage in or has an arrangement or understanding with any person to participate in a distribution of the new notes to be acquired in the exchange offer, then that holder or any such other person:

- may not rely on the applicable interpretations of the staff of the SEC;
- is not entitled and will not be permitted to tender original notes in the exchange offer; and
- must comply with the registration and prospectus delivery requirements of the Securities Act in connection with any resale transaction.

Each broker dealer who acquired its original notes as a result of market making activities or other trading activities and thereafter receives new notes issued for its own account in the exchange offer, must acknowledge that it will deliver a prospectus in connection with any resale of such new notes issued in the exchange offer. The letter of transmittal states that by so acknowledging and by delivering a prospectus, a broker dealer will not be deemed to admit that it is an "underwriter" within the meaning of the Securities Act. See "Plan of Distribution" for a discussion of the exchange and resale obligations of broker dealers in connection with the exchange offer.

Any broker-dealer that acquired original notes directly from us may not rely on the applicable interpretations of the staff of the SEC and must comply with the registration and delivery requirements of the Securities Act (including being named as a selling security holder) in connection with any resales of the original notes or the new notes.

Acceptance of Original Notes for Exchange; Delivery of New Notes

Upon satisfaction of all conditions to the exchange offer, we will accept, promptly after the expiration date, all original notes properly tendered and will issue the new notes promptly after acceptance of the original notes.

For purposes of the exchange offer, we will be deemed to have accepted properly tendered original notes for exchange when we have given oral or written notice of that acceptance to the exchange agent. For each original note accepted for exchange, you will receive a new note having a principal amount equal to that of the surrendered original note.

In all cases, we will issue new notes for original notes that we have accepted for exchange under the exchange offer only after the exchange agent timely receives:

- certificates for your original notes or a timely confirmation of book-entry transfer of your original notes into the exchange agent's account at DTC; and
- a properly completed and duly executed letter of transmittal and all other required documents or a properly transmitted agent's message.

If we do not accept any tendered original notes for any reason set forth in the terms of the exchange offer or if you submit original notes for a greater principal amount than you desire to exchange, we will return the unaccepted or non-exchanged original notes without expense to you. In the case of original notes tendered by book-entry transfer into the exchange agent's account at DTC under the book-entry procedures described below, we will credit the non-exchanged original notes to your account maintained with DTC.

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Book-Entry Transfer

We understand that the exchange agent will make a request within two business days after the date of this prospectus to establish accounts for the original notes at DTC for the purpose of facilitating the exchange offer, and any financial institution that is a participant in DTC's system may make book-entry delivery of original notes by causing DTC to transfer the original notes into the exchange agent's account at DTC in accordance with DTC's procedures for transfer. Although delivery of original notes may be effected through book-entry transfer at DTC, the exchange agent must receive a properly completed and duly executed letter of transmittal with any required signature guarantees, or an agent's message instead of a letter of transmittal, and all other required documents at its address listed below under " Exchange Agent" on or before the expiration date, or if you comply with the guaranteed delivery procedures described below, within the time period provided under those procedures.

Guaranteed Delivery Procedures

If you wish to tender your original notes and your original notes are not immediately available, or you cannot deliver your original notes, the letter of transmittal or any other required documents or comply with DTC's procedures for transfer before the expiration date, then you may participate in the exchange offer if:

- the tender is made through an eligible institution;
- before the expiration date, the exchange agent receives from the eligible institution a properly completed and duly executed notice of guaranteed delivery, substantially in the form provided by us, by facsimile transmission, mail or hand delivery, containing:
  - the name and address of the holder and the principal amount of original notes tendered,
  - a statement that the tender is being made thereby, and
  - a guarantee that within three New York Stock Exchange trading days after the expiration date, the certificates representing the original notes in proper form for transfer or a book-entry confirmation and any other documents required by the letter of transmittal will be deposited by the eligible institution with the exchange agent; and
- the exchange agent receives the properly completed and executed letter of transmittal as well as certificates representing all tendered original notes in proper form for transfer, or a book-entry confirmation, and all other documents required by the letter of transmittal within three New York Stock Exchange trading days after the expiration date.

Withdrawal Rights

You may withdraw your tender of original notes at any time before the exchange offer expires.

For a withdrawal to be effective, the exchange agent must receive a written notice of withdrawal at its address listed below under " Exchange Agent." The notice of withdrawal must:

- specify the name of the person who tendered the original notes to be withdrawn;
- identify the original notes to be withdrawn, including the principal amount, or, in the case of original notes tendered by book-entry transfer, the name and number of the DTC account to be credited, and otherwise comply with the procedures of DTC; and

if certificates for original notes have been transmitted, specify the name in which those original notes are registered if different from that of the withdrawing holder.

If you have delivered or otherwise identified to the exchange agent the certificates for original notes, then, before the release of these certificates, you must also submit the serial numbers of the particular certificates to be withdrawn and a signed notice of withdrawal with the signatures guaranteed by an eligible institution, unless the holder is an eligible institution.

We will determine in our sole discretion all questions as to the validity, form and eligibility, including time of receipt, of notices of withdrawal. Our determination will be final and binding on all parties. Any original notes so withdrawn will be deemed not to have been validly tendered for purposes of the exchange offer. We will return any original notes that have been tendered but that are not exchanged for any reason to the holder, without cost, as soon as practicable after withdrawal, rejection of tender or termination of the exchange offer. In the case of original notes tendered by book-entry transfer into the exchange agent's account at DTC, the original notes will be credited to an account maintained with DTC for the original notes. You may retender properly withdrawn original notes by following one of the procedures described under " Procedures for Tendering Original Notes" at any time on or before the expiration date.

Conditions

Notwithstanding any other term of the exchange offer, we will not be required to accept for exchange, or to exchange new notes for, any original notes if:

- the exchange offer, or the making of any exchange by a holder of original notes, would violate any applicable law or applicable interpretation by the staff of the SEC; or

- any action or proceeding is instituted or threatened in any court or by or before any governmental agency with respect to the exchange offer which, in our judgment, would reasonably be expected to impair our ability to proceed with the exchange offer.

The conditions listed above are for our sole benefit and we may assert them regardless of the circumstances giving rise to any condition. Subject to applicable law, we may waive these conditions in our discretion in whole or in part at any time and from time to time.

We expressly reserve the right, at any time or at various times, to extend the period of time during which the exchange offer is open. Consequently, we may delay acceptance of any original notes by giving oral or written notice of an extension to their holders. During an extension, all original notes previously tendered will remain subject to the exchange offer, and we may accept them for exchange.

Exchange Agent

Wells Fargo Bank, National Association is the exchange agent for the exchange offer. You should direct any questions and requests for assistance and requests for additional copies of this prospectus, the letter of transmittal or the notice of guaranteed delivery to the exchange agent addressed as follows:

By Registered or Certified Mail:

Wells Fargo Bank, N.A.
MAC N9303-121
Corporate Trust Operations
P.O. Box 1517
Minneapolis, MN 55480-1517

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By Regular Mail or Overnight Courier:

Wells Fargo Bank, N.A.
MAC N9303-121
Corporate Trust Operations
Sixth Street & Marquette Avenue
Minneapolis, MN 55479

By Hand:

Wells Fargo Bank, N.A.
Northstar East Building 12th floor
Corporate Trust Services
608 Second Avenue South
Minneapolis, MN 55402

By Facsimile:
(For Eligible Institutions Only)

(612) 667-6282

Delivery of the letter of transmittal to an address other than as listed above or transmission via facsimile other than as listed above will not constitute a valid delivery of the letter of transmittal.

Fees and Expenses

We will pay the expenses of the exchange offer. We will not make any payments to brokers, dealers or others soliciting acceptances of the exchange offer. We are making the principal solicitation by mail; however, our officers and employees may make additional solicitations by facsimile transmission, e-mail, telephone or in person. You will not be charged a service fee for the exchange of your notes, but we may require you to pay any transfer or similar government taxes in certain circumstances.

Transfer Taxes

You will not be obligated to pay any transfer taxes, unless you instruct us to register new notes in the name of, or request that original notes not tendered or not accepted in the exchange offer be returned to, a person other than the registered tendering holder.

Accounting Treatment

We will record the new notes at the same carrying values as the original notes, as reflected in our accounting records on the date of exchange. Accordingly, we will not recognize any gain or loss on the exchange of notes. We will amortize the expenses of the offer over the term of the new notes.

Consequences of Failure to Exchange Original Notes

If you are eligible to participate in the exchange offer but do not tender your original notes, you will not have any further registration rights, except in limited circumstances with respect to specific types of holders of original notes. Original notes that are not tendered or are tendered but not accepted will, following the consummation of the exchange offer, continue to be subject to the provisions in the indenture regarding the transfer and exchange of the original notes and the existing restrictions on transfer set forth in the legend on the original notes and in the offering memorandum

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dated February 26, 2010, relating to the original notes. Accordingly, you may resell the original notes that are not exchanged only:

- to us;
- so long as the original notes are eligible for resale under Rule 144A under the Securities Act, to a person whom you reasonably believe is a "qualified institutional buyer" within the meaning of Rule 144A purchasing for its own account or for the account of a qualified institutional buyer in a transaction meeting the requirements of Rule 144A;
- in accordance with another exemption from the registration requirements of the Securities Act; or
- under an effective registration statement under the Securities Act;

in each case in accordance with all other applicable securities laws. We do not intend to register the original notes under the Securities Act.

Original notes that are not exchanged in the exchange offer will remain outstanding and continue to accrue interest and will be entitled to the rights and benefits their holders have under the indenture relating to the original notes and the new notes. Holders of the new notes and any original notes that remain outstanding after consummation of the exchange offer will vote together as a single class for purposes of determining whether holders of the requisite percentage of the class have taken certain actions or exercised certain rights under the indenture.

Resales of New Notes

Based on interpretations of the staff of the SEC, as set forth in no action letters to third parties, we believe that new notes issued under the exchange offer in exchange for original notes may be offered for resale, resold and otherwise transferred by any original note holder without further registration under the Securities Act and without delivery of a prospectus that satisfies the requirements of Section 10 of the Securities Act if:

- the holder is not our "affiliate" within the meaning of Rule 405 under the Securities Act;
- the new notes are acquired in the ordinary course of the holder's business; and
- the holder does not intend to participate in a distribution (within the meaning of the Securities Act) of the new notes.

Any holder who exchanges original notes in the exchange offer with the intention of participating in any manner in a distribution of the new notes must comply with the registration and prospectus delivery requirements of the Securities Act in connection with a secondary resale transaction.

This prospectus may be used for an offer to resell, resale or other retransfer of new notes. With regard to broker dealers, only broker dealers that acquire the original notes as a result of market making activities or other trading activities may participate in the exchange offer. Each broker dealer that receives new notes for its own account in exchange for original notes, where the original notes were acquired by the broker dealer as a result of market making activities or other trading activities, must acknowledge that it will deliver a prospectus in connection with any resale of the new notes. Please see "Plan of Distribution" for more details regarding the transfer of new notes.

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SELECTED CONSOLIDATED FINANCIAL INFORMATION AND OTHER DATA

The following selected consolidated financial information as of and for the fiscal years ended September 30, 2005, 2006, 2007, 2008 and 2009 has been derived from, and is qualified by reference to, our audited consolidated financial statements and related notes incorporated by reference in this prospectus. The following selected consolidated financial information as of and for the three months ended December 31, 2008 and 2009 has been derived from, and is qualified by reference to, our unaudited condensed consolidated financial statements and related notes incorporated by reference in this prospectus. This information is only a summary and you should read it in conjunction with our financial statements and related notes incorporated by reference in this prospectus. The unaudited interim period financial information, in our opinion, includes all adjustments, which are normal and recurring in nature, necessary for a fair presentation for the periods shown. Results for the three months ended December 31, 2009 are not necessarily indicative of the results to be expected for the full fiscal year.

The following selected consolidated financial information reflects results from continuing operations only and therefore excludes the operations of BAI and Geesink, which have been reclassified to discontinued operations for all periods presented.

	Fiscal Year Ended September 30,					Three Months Ended December 31,	
	2005(1)(2)	2006	2007(3)	2008	2009(4)	2008	2009
	(Dollars in millions)						
Income Statement Data:							
Net sales	$ 2,732.4	$ 3,182.2	$ 6,089.9	$ 6,877.7	$ 5,253.1	$ 1,328.7	$ 2,434.1
Gross income	466.4	570.9	1,081.7	1,170.0	703.3	149.6	479.2
Depreciation	19.3	24.7	54.3	72.8	75.1	19.2	18.4
Amortization of purchased intangibles, deferred financing costs and stock-based compensation	10.4	19.2	83.3	90.8	86.6	19.2	22.2
Intangible assets impairment charges(5)				1.0	1,190.2		23.3
Operating income (loss)	273.1	320.3	610.5	617.4	(979.5)	25.6	325.7
Income (loss) from continuing operations	168.3	203.3	286.4	288.9	(1,167.0)	(11.7)	172.5
Per share assuming dilution	2.29	2.75	3.81	3.83	(15.33)	(0.16)	1.93
Dividends per share:							
Class A Common Stock(6)	0.0750						
Common Stock	0.2213	0.3675	0.4000	0.4000	0.2000	0.1000	
Balance Sheet Data (at end of period):							