| Form 5500 | Annual Return/Report of Employee Benefit Plan | OMB Nos. 1210-0110 1210-0089 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).<br>▶ **Complete all entries in accordance with the instructions to the Form 5500.** | **2009**<br>**This Form is Open to Public Inspection** |

## Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007

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

**B** This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 08/01/1996

**2a** Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
OHIO VALLEY AFM, INC.

RICHARD D. NELSON, BANKRUPTCY TRUSTEE

250 E. FIFTH STREET, SUITE 1200
CINCINNATI, OH 45202

250 E. FIFTH STREET, SUITE 1200
CINCINNATI, OH 45202

**2b** Employer Identification Number (EIN) 31-0721833

**2c** Sponsor's telephone number 513-421-4020

**2d** Business code (see instructions) 447100

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 07/16/2010 | RICHARD NELSON |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

| | |
|---|---|
| **3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>OHIO VALLEY AFM, INC.<br>RICHARD D. NELSON, BANKRUPTCY TRUSTEE<br>250 E. FIFTH STREET, SUITE 1200<br>CINCINNATI, OH 45202 | **3b** Administrator's EIN<br>31-0721833<br>**3c** Administrator's telephone number<br>513-421-4020 |

| | | |
|---|---|---|
| **4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: | | **4b** EIN |
| **a** Sponsor's name | | **4c** PN |
| **5** Total number of participants at the beginning of the plan year | **5** | 393 |
| **6** Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**). | | |
| **a** Active participants | **6a** | 47 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 19 |
| **d** Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 66 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 66 |
| **f** Total. Add lines **6d** and **6e** | **6f** | 132 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 66 |
| **h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 3 |
| **7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 3E

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

| **9a** Plan funding arrangement (check all that apply) | | | **9b** Plan benefit arrangement (check all that apply) | | |
|---|---|---|---|---|---|
| **(1)** | ☐ | Insurance | **(1)** | ☐ | Insurance |
| **(2)** | ☐ | Code section 412(e)(3) insurance contracts | **(2)** | ☐ | Code section 412(e)(3) insurance contracts |
| **(3)** | X | Trust | **(3)** | X | Trust |
| **(4)** | ☐ | General assets of the sponsor | **(4)** | ☐ | General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

| **a Pension Schedules** | | | **b General Schedules** | | |
|---|---|---|---|---|---|
| **(1)** | X | **R** (Retirement Plan Information) | **(1)** | X | **H** (Financial Information) |
| **(2)** | ☐ | **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | **(2)** | ☐ | **I** (Financial Information – Small Plan) |
| | | | **(3)** | ☐ | ___ **A** (Insurance Information) |
| | | | **(4)** | ☐ | **C** (Service Provider Information) |
| **(3)** | ☐ | **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | **(5)** | ☐ | **D** (DFE/Participating Plan Information) |
| | | | **(6)** | ☐ | **G** (Financial Transaction Schedules) |

| SCHEDULE H (Form 5500) | Financial Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br>▶ **File as an attachment to Form 5500.** | **2009**<br>**This Form is Open to Public Inspection** |

For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007

**A** Name of plan
AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
OHIO VALLEY AFM, INC.

**D** Employer Identification Number (EIN)
31-0721833

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 247 | 370 |
| **(2)** Participant contributions | 1b(2) | 5648 | 3679 |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | | |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 974326 | 949411 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | | |
| **(2)** Employer real property | 1d(2) | | |
| **e** Buildings and other property used in plan operation | 1e | | |
| **f** Total assets (add all amounts in lines 1a through 1e) | 1f | 980221 | 953460 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | | |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | | |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 980221 | 953460 |

## Part II Income and Expense Statement

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| Income | | (a) Amount | (b) Total |
|---|---|---|---|
| **a Contributions:** | | | |
| **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 22966 | |
| **(B)** Participants | 2a(1)(B) | 76633 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 99599 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| **(B)** U.S. Government securities | 2b(1)(B) | | |
| **(C)** Corporate debt instruments | 2b(1)(C) | | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| **(E)** Participant loans | 2b(1)(E) | | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **2b** **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | |
| **(6)** Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| **(7)** Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| **(8)** Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| **(9)** Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| **(10)** Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 40115 |
| **c** Other income | 2c | | |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 139714 |

## Expenses

| | | | |
|---|---|---|---|
| **e** Benefit payment and payments to provide benefits: | | | |
| **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 160869 | |
| **(2)** To insurance carriers for the provision of benefits | 2e(2) | | |
| **(3)** Other | 2e(3) | | |
| **(4)** Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 160869 |
| **f** Corrective distributions (see instructions) | 2f | | |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: **(1)** Professional fees | 2i(1) | 5606 | |
| **(2)** Contract administrator fees | 2i(2) | | |
| **(3)** Investment advisory and management fees | 2i(3) | | |
| **(4)** Other | 2i(4) | | |
| **(5)** Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 5606 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 166475 |

## Net Income and Reconciliation

| | | | |
|---|---|---|---|
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | -26761 |
| **l** Transfers of assets: | | | |
| **(1)** To this plan | 2l(1) | | |
| **(2)** From this plan | 2l(2) | | |

## Part III Accountant's Opinion

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

**(1)** ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

**(1)** Name: JOSEPH DECOSIMO AND COMPANY **(2)** EIN: 62-0852719

**d** The opinion of an independent qualified public accountant is **not attached** because:

**(1)** ☐ This form is filed for a CCT, PSA, or MTIA. **(2)** ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

## Part IV Compliance Questions

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| **a** | Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |
| **b** | Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| **e** | Was this plan covered by a fidelity bond? | 4e | X | | 1000000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

| SCHEDULE R (Form 5500) | Retirement Plan Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br>▶ **File as an attachment to Form 5500.** | **2009**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007

**A** Name of plan
AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
OHIO VALLEY AFM, INC.

**D** Employer Identification Number (EIN)
31-0721833

## Part I Distributions

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

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

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

EIN(s): 84-1233483 31-6243960

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. ..... **3** 3

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

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

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6 a** Enter the minimum required contribution for this plan year ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

## Part III Amendments

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

## Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11 a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

| | | |
|---|---|---|
| **a** The current year | **14a** | |
| **b** The plan year immediately preceding the current plan year | **14b** | |
| **c** The second preceding plan year | **14c** | |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|---|---|
| **a** The corresponding number for the plan year immediately preceding the current plan year | **15a** | |
| **b** The corresponding number for the second preceding plan year | **15b** | |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|---|---|
| **a** Enter the number of employers who withdrew during the preceding plan year | **16a** | |
| **b** If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | **16b** | |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

## Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

**19** If the total number of participants is 1,000 or more, complete items (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

# AMERISTOP FOOD MART
# EMPLOYEE SAVINGS PLAN

## FINANCIAL STATEMENTS

## December 31, 2007

# AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

## CONTENTS


| | |
|---|---|
| REPORT OF INDEPENDENT ACCOUNTANTS | 1/2 |
| STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS | 3 |
| STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS | 4 |
| NOTES TO FINANCIAL STATEMENTS | 5/8 |


## SUPPLEMENTAL SCHEDULES


| | |
|---|---|
| Schedule of Assets Held for Investment Purposes at End of Year | 10 |
| Schedule of Delinquent Participant Contributions | 11 |

DECOSIMO
CERTIFIED PUBLIC ACCOUNTANTS

Joseph Decosimo and Company, LLC
Chemed Center - Suite 2200
255 East Fifth Street
Cincinnati, Ohio 45202
www.decosimo.com

# REPORT OF INDEPENDENT ACCOUNTANTS

To The Plan Administrator
Ameristop Food Mart Employee Savings Plan
Cincinnati, Ohio

We were engaged to audit the accompanying statement of net assets available for benefits of the Ameristop Food Mart Employee Savings Plan as of December 31, 2007, and the related statement of changes in net assets available for benefits for the year then ended, and the supplemental schedule of assets held for investment purposes at end of year as of December 31, 2007. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Sky Retirement Services, the former trustee of the Plan, and Huntington National Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule of assets held for investment purposes at end of year. We have been informed by the Plan Administrator that Sky Retirement Services held the Plan's investment assets and executed investment transactions from January 1, 2007 to October 4, 2007, and Huntington National Bank, N.A. held the Plan's investment assets and executed investment transactions from October 5, 2007 to December 31, 2007. The Plan Administrator has obtained certifications from the trustees as of and for the year ended December 31, 2007, that the information provided to the Plan Administrator by the trustees is complete and accurate.

As further discussed in Note 9 to the financial statements, the Plan's sponsor, Ohio Valley AFM, Inc., filed under Chapter 11 of the United States Bankruptcy Code on November 12, 2007, in the United States Bankruptcy Court for the Southern District of Ohio. The Plan sponsor's bankruptcy filing does not affect the status of the Plan. The assets of the Plan are held in trust for the benefit of the Plan participants and beneficiaries. Plan assets are not part of Ohio Valley AFM, Inc.'s bankruptcy and are not subject to the claims of Ohio Valley AFM, Inc.'s creditors. However as discussed in Note 1 to the financial statements, the Board of Directors of Ohio Valley AFM, Inc. voted on February 21, 2008, to terminate the Plan effective March 3, 2008, and all distributions related to the Plan termination were completed as of July 1, 2009.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2007 financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedule of assets held for investment purposes at end of year, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule of delinquent participant contributions has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

We have compiled the accompanying statement of net assets available for benefits of Ameristop Food Mart Employee Savings Plan as of December 31, 2006, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying statement of net assets available for benefits as of December 31, 2006, and accordingly, do not express an opinion or any other form of assurance on it.

Joseph Decosimo and Company, LLC

Cincinnati, Ohio
April 29, 2010

# AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

**December 31, 2007 and 2006**

**(see accountants' report)**

| | **2007** | 2006 (unaudited) |
|---|---|---|
| **ASSETS** | | |
| Investments in mutual funds, at fair value | **$ 948,504** | $ 974,326 |
| Receivables - | | |
| Participants | **3,679** | 5,648 |
| Employer | **370** | 247 |
| Accrued interest and dividends | **907** | - |
| | **4,956** | 5,895 |
| **NET ASSETS AVAILABLE FOR BENEFITS** | **$ 953,460** | $ 980,221 |

The accompanying notes are an integral part of the financial statements.

# AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

**Year Ended December 31, 2007**

**(see accountants' report)**

| | |
|---|---|
| **ADDITIONS** | |
| Investment income - | |
| Net appreciation in fair value of investments | $ 14,794 |
| Dividends and interest | 51,454 |
| | 66,248 |
| Contributions - | |
| Participants | 76,633 |
| Employer | 19,671 |
| Rollover | 1,859 |
| | 98,163 |
| **DEDUCTIONS** | |
| Benefits paid to participants | 184,888 |
| Administrative fees | 6,284 |
| | 191,172 |
| **NET DECREASE** | (26,761) |
| **NET ASSETS AVAILABLE FOR BENEFITS** | |
| Beginning of year | 980,221 |
| End of year | $ 953,460 |

The accompanying notes are an integral part of the financial statements.

# AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

## NOTES TO FINANCIAL STATEMENTS

**(see accountants' report)**

---

## NOTE 1 - PLAN DESCRIPTION

PLAN TERMINATION - Effective February 21, 2008, the Board of Directors and the Company terminated the Plan at which time participant accounts became 100% vested. Participant accounts were fully distributed by July 1, 2009.

GENERAL - As noted above, the Plan has terminated, however the following is a description of the Plan. This description of the Ameristop Food Mart Employee Savings Plan provides only general information and participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering substantially all full-time employees of Ohio Valley AFM, Inc. (the Company) who have completed three months of service and are 21 years of age or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS - Each year, participants may contribute up to 100% pretax annual compensation, as defined by the Plan. In addition, participants who are 50 years of age or older during the plan year can make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company matches 50% of the first $1,000 the participant contributes. The Company may make matching contributions equal to a discretionary percentage to be determined by the Company on an annual basis. All contributions are limited to the maximum amount deductible under the applicable provisions of the Internal Revenue Code.

PARTICIPANT ACCOUNTS - Each participant's account is credited with the participant's contributions, the Company's contribution and Plan earnings. Allocations are based on participant account balances. All amounts in participant accounts are participant-directed. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING - A participant is immediately 100% vested in the participant's pretax contribution account balance. A participant is fully vested in the participant's allocation of Company matching contributions upon reaching age 65, upon death or upon permanent disability. Termination of employment before any of the above occurs activates the following vesting schedule for Company contributions:

| Completed years of service | Non-forfeitable percentage |
|---|---|
| 0 to 1 years | 0% |
| 2 years | 25% |
| 3 years | 50% |
| 4 years | 75% |
| 5 years | 100% |

FORFEITURES - When certain terminations of participation in the Plan occur, the nonvested portion of the participant's account represents a forfeiture. Forfeited balances of terminated participant's non-vested account balances may be used to offset Company matching contributions. Forfeited account balances totaled $1,700 and $9,951 as of December 31, 2007 and 2006, respectively. Forfeited amounts allocated to participants' accounts in 2007 totaled $10,561.

## NOTE 1 - PLAN DESCRIPTION - continued

PAYMENT OF BENEFITS - On termination of service due to death, disability or retirement, a participant or the participant's beneficiary will be entitled to 100% of the participant's account balance. However, if employment terminates for other reasons, the participant will be entitled to only the vested percentage of his account balance.

HARDSHIP WITHDRAWALS - Participants may withdraw their vested contributions in the event of hardship as defined in the Plan agreement.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies and practices followed by the Plan are as follows:

BASIS OF ACCOUNTING - The financial statements of the Plan are prepared under the accrual method of accounting.

INVESTMENT VALUATION AND INCOME RECOGNITION - The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recognized as earned on the accrual basis. Dividend income is recognized at the "ex-dividend date."

Net appreciation (depreciation) of the fair value of investments consists of the unrealized appreciation or depreciation of investments held during the year, reinvestment of dividends from mutual funds and the realized gain or loss on investments sold during the year.

INVESTMENT RISKS - The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

ADMINISTRATIVE FEES - The Plan's administrative expenses are paid by either the Plan or the Company as provided by the Plan document.

PAYMENT OF BENEFITS - Benefits are recognized when paid.

ESTIMATES AND UNCERTAINTIES - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

## NOTE 3 - INFORMATION CERTIFIED BY THE PLAN'S TRUSTEES

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent accountants not to perform any auditing procedures with respect to information certified by Sky Retirement Services and Huntington National Bank, N.A., the Plan's trustees. The trustees have certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2007 and 2006, and the schedule of assets held for investment purposes at end of year as of December 31, 2007, and the related investment income reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2007.

## NOTE 4 - INVESTMENTS (unaudited)

The Plan's funds are held by the trustee. All investment information disclosed in the accompanying financial statements as of December 31, 2007 and 2006, and supplemental schedule of assets held for investment purposes, at end of year as of December 31, 2007, and investment income for the year ended December 31, 2007, were obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the trustees.

The fair value of individual investments that represent 5% or more of the Plan's net assets is separately identified as follows:

| | **2007** | 2006 (unaudited) |
|---|---|---|
| **Mutual funds** | | |
| SEI Stable Asset Fund | **$ 47,809** | $ 50,503 |
| Vanguard Life Strategy Growth Fund | **$ 229,487** | $ 230,878 |
| Vanguard Life Strategy Moderate Growth | **$ 72,220** | $ 64,800 |
| Davis New York Venture Fund - Y | **$ 79,827** | $ 81,556 |
| Dodge and Cox Stock Fund | **$ 158,555** | $ 184,699 |
| Ariel Appreciation Fund | **$ 55,524** | $ 61,404 |
| Oppenheimer Small and Mid Cap Value A | **$ 126,241** | $ 115,913 |
| First Eagle Overseas Fund | **$ 116,859** | $ 115,498 |

During 2007, the Plan's investments in mutual funds (including gains and losses on investments bought and sold during the year as well as unrealized appreciation or depreciation of investments held during the year) appreciated in value by $14,794.

## NOTE 5 - TAX STATUS

Effective August 1, 1996, the sponsor adopted a prototype 401(k) Plan. The Plan was amended by a Prototype Standardized Paired Profit Sharing 401(k) Plan with a cash or deferral arrangement, which received a favorable determination letter from the Internal Revenue Service on August 7, 2001, and again on October 1, 2007, which stated the Prototype Standardized Paired Profit Sharing 401(k) Plan is designed in accordance with applicable sections of the Internal Revenue Code. Management believes that the Plan is designed and operated in compliance with the applicable requirements of the Internal Revenue Code and that, therefore, the Plan qualifies under Section 401(a) and the related trust is tax-exempt as of December 31, 2007.

## NOTE 6 - ADMINISTRATIVE EXPENSES

The Company pays all administrative and legal fees on behalf of the Plan.

## NOTE 7 - RELATED PARTY TRANSACTIONS

Administrative fees paid by the Plan to Huntington National Bank, N.A., the trustee and recordkeeper for the Plan, and Sky Retirement Services, the former trustee and recordkeeper, qualify as party-in-interest transactions.

## NOTE 8 - PROHIBITED TRANSACTIONS

During 2007, the Company inadvertently failed to deposit approximately $32,265 of participant deferrals within the required time frame as stated by the United States Department of Labor (DOL). The DOL considers late deposits to be prohibited transactions. The Company is required to file Form 5330 and pay the applicable excise tax. The excise tax payments will be made from the Company's assets and not from the assets of the Plan.

## NOTE 9 - SUBSEQUENT EVENTS

The Plan's sponsor, Ohio Valley AFM, Inc., filed under Chapter 11 of the United States Bankruptcy Code on November 12, 2007, in the United States Bankruptcy Court for the Southern District of Ohio. The bankruptcy is being administered in the Bankruptcy Court under joint administration of Petro Acquisition, Inc. and certain of its wholly-owned subsidiaries as debtors and debtors-in-possession under Case No. 07-15723 and is in the process of liquidating all assets. Bankruptcy does not affect the status of the Plan. The assets of the Plan are held in trust for the benefit of the Plan participants and beneficiaries. Plan assets are not part of Ohio Valley AFM, Inc.'s bankruptcy estate and are not subject to the claims of Ohio Valley AFM, Inc.'s creditors.

# SUPPLEMENTAL SCHEDULES

# AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

## SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

### Schedule H, Part IV, Line 4(i) to Form 5500

### December 31, 2007

### (see accountants' report)

**Employer Identification No.: 31-0721833** **Plan No.: 003**

| Identity of Issue, Borrower, Lessor or Similar Party | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | Cost | Current Value |
|---|---|---|---|
| **Mutual funds** | | | |
| SEI Stable Asset Fund | 47,809 units | ** | $ 47,809 |
| Federated Total Return Govt Fund | 2,637 units | ** | 28,798 |
| PIMCO Total Return Fund - Admin | 1,043 units | ** | 11,146 |
| Vanguard Lifestrategy Income | 1,006 units | ** | 14,325 |
| Vanguard Lifestrategy Growth Fund | 9,154 units | ** | 229,487 |
| Vanguard Lifestrategy Moderate Growth | 3,405 units | ** | 72,220 |
| Vanguard Lifestrategy Conservative Growth 2 | 450 units | ** | 7,713 |
| Davis New York Venture Fund - Y | 1,973 units | ** | 79,827 |
| Dodge & Cox Stock Fund | 1,147 units | ** | 158,555 |
| Ariel Appreciation Fund | 1,289 units | ** | 55,524 |
| Oppenheimer Small & Mid-Cap Value A | 3,437 units | ** | 126,241 |
| First Eagle Overseas Fund | 5,041 units | ** | 116,859 |
| | | | $ 948,504 |

** Cost not required for participant directed investments.

The above information has been certified by Huntington National Bank, N.A., the trustee, as complete and accurate.

# AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

## SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

**Schedule H, Part IV, Line 4(a) to Form 5500**

**December 31, 2007**

**(unaudited - see accountants' report)**

**Employer Identification No.: 31-0721833** **Plan No.: 003**

| Identity of Party Involved | Relationship to Plan, Employer or Other Party-in-Interest | Description of Transaction | Cost of Asset | Fair Value of Asset |
|---|---|---|---|---|
| Ameristop Food Mart Employee Savings Plan | Plan Sponsor | Delinquent 2007 Contributions | $ 32,265 * | $ 32,265 * |

* Contributions were remitted to the Plan during 2007 and 2008.

Form **5500**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Annual Return/Report of Employee Benefit Plan

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

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

Official Use Only
OMB Nos. 1210 - 0110
1210 - 0089

**2007**

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

## Part I Annual Report Identification Information

**For the calendar plan year 2007 or fiscal plan year beginning** **and ending**

**A** This return/report is for:
(1) ☐ a multi-employer plan;
(2) ☒ a single-employer plan (other than a multiple-employer plan);
(3) ☐ a multiple-employer plan; or
(4) ☐ a DFE (specify) _____

**B** This return/report is:
(1) ☐ the first return/report filed for the plan;
(2) ☒ an amended return/report;
(3) ☐ the final return/report filed for the plan;
(4) ☐ a short plan year return/report (less than 12 months).

**C** If the plan is a collectively-bargained plan, check here ▶ ☐

**D** If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions) ▶ ☐

## Part II Basic Plan Information -- enter all requested information.

**1a** Name of plan
AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan (mo., day, yr.)
08/01/1996

**2a** Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
OHIO VALLEY AFM, INC.

RICHARD NELSON, BANKRUTCY TRUSTEE
250 E. FIFTH STREET, STE 1200

CINCINNATI OH 45202

**2b** Employer Identification Number (EIN)
31-0721833

**2c** Sponsor's telephone number
513-421-4020

**2d** Business code (see instructions)
447100

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

SIGN HERE [signature] 7/15/10 RICHARD D. NELSON, BANKRUPTCY T'EE

**Signature of plan administrator** Date Type or print name of individual signing as plan administrator

SIGN HERE

**Signature of employer/plan sponsor/DFE** Date Type or print name of individual signing as employer, plan sponsor or DFE

**For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.** Form **5500** (2007)

0 2 0 7 4 2 0 1 0 G

Official Use Only

| 3a Plan administrator's name and address (If same as plan sponsor, enter "Same") | 3b Administrator's EIN |
|---|---|
| SAME | 3c Administrator's telephone number |

| 4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report below: | b EIN |
|---|---|
| a Sponsor's name | c PN |

| 5 Preparer information (optional) a Name (including firm name, if applicable) and address | b EIN |
|---|---|
| | c Telephone number |

| | | |
|---|---|---|
| 6 Total number of participants at the beginning of the plan year | 6 | 393 |
| 7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d) | | |
| a Active participants | 7a | 47 |
| b Retired or separated participants receiving benefits | 7b | 0 |
| c Other retired or separated participants entitled to future benefits | 7c | 19 |
| d Subtotal. Add lines 7a, 7b, and 7c | 7d | 66 |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | 7e | 66 |
| f Total. Add lines 7d and 7e | 7f | 132 |
| g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | 7g | 66 |
| h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | 7h | 3 |
| i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500) | 7i | 5 |

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

a [X] Pension benefits (check this box if the plan provides pension benefits and enter the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions): 2E 2F 2G 2J 2K 3E

b [ ] Welfare benefits (check this box if the plan provides welfare benefits and enter the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):

| 9a Plan funding arrangement (check all that apply) | 9b Plan benefit arrangement (check all that apply) |
|---|---|
| (1) [ ] Insurance | (1) [ ] Insurance |
| (2) [ ] Code section 412(i) insurance contracts | (2) [ ] Code section 412(i) insurance contracts |
| (3) [X] Trust | (3) [X] Trust |
| (4) [ ] General assets of the sponsor | (4) [ ] General assets of the sponsor |

0 2 0 7 4 2 0 2 0 H

Official Use Only

## Part IV Transactions During Plan Year

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, or 5. 103-12 IEs also do not complete 4j.

| During the plan year: | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Did the employer fail to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program.) | a | | X | |
| **b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked) | b | | X | |
| **c** Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked) | c | | X | |
| **d** Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked on line 4d.) | d | | X | |
| **e** Was this plan covered by a fidelity bond? | e | X | | 1000000 |
| **f** Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | f | | X | |
| **g** Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | g | | X | |
| **h** Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | h | | X | |
| **i** Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements) | i | X | | |
| **j** Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements) | j | | X | |
| **k** Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | k | | X | |

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

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions).

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| | | |
| | | |
| | | |

1 8 0 7 4 2 0 4 0 Q

Official Use Only

**SCHEDULE R (Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an Attachment to Form 5500.**

OMB No. 1210-0110

**2007**

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

For calendar year 2007 or fiscal plan year beginning and ending

**A** Name of plan
AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

**B** Three-digit plan number ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
OHIO VALLEY AFM, INC.

**D** Employer Identification Number
31-0721833

## Part I Distributions

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

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

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). 84-1233483 31-6243960

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... 3

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(c)(8) or ERISA section 302(c)(8)? ..... ☐ Yes ☐ No ☐ N/A

**If the plan is a defined benefit plan, go to line 7.**

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

**If you completed line 5, complete lines 3, 9, and 10 of Schedule B and do not complete the remainder of this schedule.**

6a Enter the minimum required contribution for this plan year ..... 6a $

b Enter the amount contributed by the employer to the plan for this plan year ..... 6b $

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... 6c $

**If you completed line 6c, skip lines 7 and 8 and complete line 9.**

7 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ Yes ☐ No ☐ N/A

## Part III Amendments

8 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. (See instructions.) ..... ☐ Increase ☐ Decrease ☐ No

## Part IV Coverage (See instructions.)

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

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



2 2 0 7 4 2 0 1 0 I

Official Use Only

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

**a Pension Benefit Schedules**

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

**b Financial Schedules**

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

0 2 0 7 4 2 0 3 0 I

**SCHEDULE H (Form 5500)**
Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

# Financial Information

This schedule is required to be filed under Section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

Official Use Only
OMB No. 1210-0110

**2007**

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

For calendar year 2007 or fiscal plan year beginning and ending

**A** Name of plan
AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

**B** Three-digit plan number ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
OHIO VALLEY AFM, INC.

**D** Employer Identification Number
31-0721833

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | b(1) | 247 | 370 |
| (2) Participant contributions | b(2) | 5648 | 3679 |
| (3) Other | b(3) | | |
| **c** General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | c(1) | | |
| (2) U.S. Government securities | c(2) | | |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | c(3)(A) | | |
| (B) All other | c(3)(B) | | |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | c(4)(A) | | |
| (B) Common | c(4)(B) | | |
| (5) Partnership/joint venture interests | c(5) | | |
| (6) Real estate (other than employer real property) | c(6) | | |
| (7) Loans (other than to participants) | c(7) | | |
| (8) Participant loans | c(8) | | |
| (9) Value of interest in common/collective trusts | c(9) | | |
| (10) Value of interest in pooled separate accounts | c(10) | | |
| (11) Value of interest in master trust investment accounts | c(11) | | |
| (12) Value of interest in 103-12 investment entities | c(12) | | |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | c(13) | 974326 | 949411 |
| (14) Value of funds held in insurance co. general account (unallocated contracts) | c(14) | | |
| (15) Other | c(15) | | |

1 8 0 7 4 2 0 1 0 N

Official Use Only

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| 1d | Employer-related investments: | | | |
| | (1) Employer securities | d(1) | | |
| | (2) Employer real property | d(2) | | |
| e | Buildings and other property used in plan operation | e | | |
| f | Total assets (add all amounts in lines 1a through 1e) | f | 980221 | 953460 |
| | **Liabilities** | | | |
| g | Benefit claims payable | g | | |
| h | Operating payables | h | | |
| i | Acquisition indebtedness | i | | |
| j | Other liabilities | j | | |
| k | Total liabilities (add all amounts in lines 1g through 1j) | k | 0 | 0 |
| | **Net Assets** | | | |
| l | Net assets (subtract line 1k from line 1f) | l | 980221 | 953460 |

## Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| Income | | (a) Amount | (b) Total |
|---|---|---|---|
| **a Contributions:** | | | |
| (1) Received or receivable in cash from: (A) Employers | a(1)(A) | 22966 | |
| (B) Participants | a(1)(B) | 76633 | |
| (C) Others (including rollovers) | a(1)(C) | | |
| (2) Noncash contributions | a(2) | | |
| (3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | a(3) | | 99599 |
| **b Earnings on investments:** | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) | b(1)(A) | | |
| (B) U.S. Government securities | b(1)(B) | | |
| (C) Corporate debt instruments | b(1)(C) | | |
| (D) Loans (other than to participants) | b(1)(D) | | |
| (E) Participant loans | b(1)(E) | | |
| (F) Other | b(1)(F) | | |
| (G) Total interest. Add lines **2b(1)(A)** through **(F)** | b(1)(G) | | 0 |
| (2) Dividends: (A) Preferred stock | b(2)(A) | | |
| (B) Common stock | b(2)(B) | | |
| (C) Total dividends. Add lines **2b(2)(A)** and **(B)** | b(2)(C) | | 0 |
| (3) Rents | b(3) | | |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds | b(4)(A) | | |
| (B) Aggregate carrying amount (see instructions) | b(4)(B) | | |
| (C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | b(4)(C) | | 0 |

Official Use Only

| | | (a) Amount | (b) Total |
|---|---|---|---|
| 2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | b(5)(A) | | |
| (B) Other | b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | b(5)(C) | | |
| (6) Net investment gain (loss) from common/collective trusts | b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | b(10) | | 40115 |
| c Other income | c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | d | | 139714 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | e(1) | 160869 | |
| (2) To insurance carriers for the provision of benefits | e(2) | | |
| (3) Other | e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | e(4) | | 160869 |
| f Corrective distributions (see instructions) | f | | |
| g Certain deemed distributions of participant loans (see instructions) | g | | |
| h Interest expense | h | | |
| i Administrative expenses: (1) Professional fees | i(1) | 5606 | |
| (2) Contract administrator fees | i(2) | | |
| (3) Investment advisory and management fees | i(3) | | |
| (4) Other | i(4) | | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | i(5) | | 5606 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | j | | 166475 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss) (subtract line 2j from line 2d) | k | | -26761 |
| l Transfers of assets | | | |
| (1) To this plan | l(1) | | |
| (2) From this plan | l(2) | | |

## Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):
(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) ▶ 62-0852719
JOSEPH DECOSIMO AND COMPANY, LLC

d The opinion of an independent qualified public accountant is **not attached** because:
(1) ☐ this form is filed for a CCT, PSA or MTIA. (2) ☐ it will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

1 8 0 7 4 2 0 3 0 P

# AMERISTOP FOOD MART EMPLOYEE SAVINGS PLAN

## SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

### Schedule H, Part IV, Line 4(i) to Form 5500

### December 31, 2007

### (see accountants' report)

**Employer Identification No.: 31-0721833** **Plan No.: 003**

| Identity of Issue, Borrower, Lessor or Similar Party | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | Cost | Current Value |
|---|---|---|---|
| **Mutual funds** | | | |
| SEI Stable Asset Fund | 47,809 units | ** | $ 47,809 |
| Federated Total Return Govt Fund | 2,637 units | ** | 28,798 |
| PIMCO Total Return Fund - Admin | 1,043 units | ** | 11,146 |
| Vanguard Lifestrategy Income | 1,006 units | ** | 14,325 |
| Vanguard Lifestrategy Growth Fund | 9,154 units | ** | 229,487 |
| Vanguard Lifestrategy Moderate Growth | 3,405 units | ** | 72,220 |
| Vanguard Lifestrategy Conservative Growth 2 | 450 units | ** | 7,713 |
| Davis New York Venture Fund - Y | 1,973 units | ** | 79,827 |
| Dodge & Cox Stock Fund | 1,147 units | ** | 158,555 |
| Ariel Appreciation Fund | 1,289 units | ** | 55,524 |
| Oppenheimer Small & Mid-Cap Value A | 3,437 units | ** | 126,241 |
| First Eagle Overseas Fund | 5,041 units | ** | 116,859 |
| | | | $ 948,504 |

** Cost not required for participant directed investments.

The above information has been certified by Huntington National Bank, N.A., the trustee, as complete and accurate.