

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	<input type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan BAR NZ 401(K) RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 11/01/1998
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) BAR NZ INC WENDYS 503 E 2ND AVE STE B SPOKANE, WA 99202	2b Employer Identification Number (EIN) 82-0450361 2c Sponsor's telephone number 509-326-6333 2d Business code (see instructions) 722210

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.	10/15/2010	TED CARL
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") BAR NZ INC 503 E 2ND AVE STE B SPOKANE, WA 99202	3b Administrator's EIN 82-0450361 3c Administrator's telephone number 509-326-6333
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	125
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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	110
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	23
d Subtotal. Add lines 6a , 6b , and 6c	6d	133
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	133
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	58
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	2

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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 3D

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

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information – Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☐ **C** (Service Provider Information)
 (5) ☐ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>BAR NZ 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BAR NZ INC</u>	D Employer Identification Number (EIN) <u>82-0450361</u>	

Part I	Asset and Liability Statement
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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)	18771	21013
(2) Participant contributions	1b(2)		1545
(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)	17313	14533
(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)	353981	511392
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	390065	548483

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 through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	390065	548483
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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)	21013	
(B) Participants	2a(1)(B)	47091	
(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)		68104
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)	294	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		294
(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)	12892	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		12892
(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)		98743
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		180033

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	17220	
(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)		17220
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		4045
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	350	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		350
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		21615

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		158418
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: HEISKELL MACGILLIVRAY & ASSOCIATES

(2) EIN: 47-0888689

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.).....	X		8481
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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		40000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.		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)

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 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). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

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

A Name of plan <u>BAR NZ 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BAR NZ INC</u>	D Employer Identification Number (EIN) <u>82-0450361</u>

Part I	Distributions
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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	<u>0</u>
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): <u>57-1198022</u> <u>20-3365248</u> 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)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A

Part III	Amendments
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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.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input checked="" type="checkbox"/> No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

Schedule R (Form 5500) 2009
v.092308.1

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): _____

INDEPENDENT AUDITORS' REPORT

To the Plan Trustees
Bar NZ, Inc 401(k) Retirement Plan
Spokane, Washington

We were engaged to audit the financial statements of Bar NZ 401(k) Retirement Plan (Plan) as of December 31, 2009, and the supplemental schedules as of and for the year ended December 31, 2009, as listed in the accompanying index. These financial statements and schedules 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 State Street Bank and Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executed investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2009 and that the information provided to the plan administrator by the trustee is complete and accurate.

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 financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the trustee, 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.

We have compiled the accompanying statement of net assets available for benefits of Bar NZ 401(k) Retirement Plan as of December 31, 2008, in accordance with the 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 and, accordingly, do not express an opinion or any other form of assurance on it.

Heiskell MacGillivray & Associates, P.S.

Heiskell MacGillivray & Associates, P.S.
Spokane, Washington
October 14, 2010

BAR NZ 401(K) RETIREMENT PLAN

FINANCIAL REPORT

December 31, 2009 and 2008

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INDEPENDENT AUDITORS' REPORT

To the Plan Trustees
Bar NZ, Inc 401(k) Retirement Plan
Spokane, Washington

We were engaged to audit the financial statements of Bar NZ 401(k) Retirement Plan (Plan) as of December 31, 2009, and the supplemental schedules as of and for the year ended December 31, 2009, as listed in the accompanying index. These financial statements and schedules 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 State Street Bank and Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executed investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2009 and that the information provided to the plan administrator by the trustee is complete and accurate.

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 financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the trustee, 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.

We have compiled the accompanying statement of net assets available for benefits of Bar NZ 401(k) Retirement Plan as of December 31, 2008, in accordance with the 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 and, accordingly, do not express an opinion or any other form of assurance on it.

Heiskell MacGillivray & Associates, P.S.

Heiskell MacGillivray & Associates, P.S.
Spokane, Washington
October 14, 2010

BAR NZ 401(K) RETIREMENT PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 December 31, 2009 and 2008

<u>ASSETS</u>	<u>2009</u>	2008 (Compiled)
Investments (at fair value)	\$ 525,925	\$ 371,294
Receivables -		
Employer's contribution	21,013	18,771
Participants' contributions	<u>1,545</u>	<u>-</u>
Total assets	<u>548,483</u>	<u>390,065</u>
 <u>LIABILITIES</u>		
Accrued expenses	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
 NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE	 548,483	 390,065
 ADJUSTMENTS	 <u>-</u>	 <u>-</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 548,483</u>	 <u>\$ 390,065</u>

The Notes to Financial Statements are an integral part of this statement.

BAR NZ 401(K) RETIREMENT PLAN
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 Year Ended December 31, 2009

<u>ADDITIONS</u>	<u>2009</u>
Additions to net assets attributed to:	
Investment income -	
Net appreciation in fair value of investments	\$ 98,743
Interest	294
Dividends	<u>12,892</u>
	<u>111,929</u>
Contributions:	
Participants	47,091
Employer	<u>21,013</u>
	<u>68,104</u>
Total additions	<u>180,033</u>
 <u>DEDUCTIONS</u>	
Deductions from net assets attributed to:	
Benefits paid to participants	21,265
Administration expenses	<u>350</u>
Total deductions	<u>21,615</u>
NET INCREASE	158,418
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	<u>390,065</u>
NET ASSETS AVAILABLE FOR BENEFITS, end of year	<u>\$ 548,483</u>

BAR NZ 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 1. DESCRIPTION OF THE PLAN

The following description of the Bar NZ (Company) 401(k) Retirement Plan (Plan) provides only general information. Participants should refer to the Plan document for more complete information, of the Plan's provisions.

General:

The Plan is a defined-contribution plan that became effective on November 1, 1998. The Plan, which is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and all subsequent statutory revisions thereto, was created for the benefit of all eligible employees of the Company.

Eligibility:

Employees who have one year of service, worked 1,000 hours, and attained age 21 are eligible to participate in the Plan. Ineligible employees are: (1) employees whose employment is governed by the terms of a collective bargaining agreement; and (2) employees who are nonresident aliens who do not receive any earned income from the employer which constitutes income from sources within the United States.

Tax Status:

The Internal Revenue Service has determined and informed the Company by a letter dated November 11, 2001 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Contributions:

Participants may contribute up to 90% of pretax annual compensation, up to a maximum amount allowed by the IRC, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to 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 Plan currently offers numerous mutual funds as investment options for participants. The Company may make discretionary contributions to the Plan and are invested in mutual fund investments as directed by the participants.

BAR NZ 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009 and 2008

NOTE 1. DESCRIPTION OF THE PLAN (CONTINUED)

Participant Accounts:

Separate accounts are maintained for each participant. Each participant's account is credited with the participant's contribution, an allocation of any Company contribution and the participant's portion of earnings (losses), and charged with an allocation of administrative expenses. Allocations of the Company's discretionary contributions are based on a formula as prescribed by the Plan document. 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 100% vested in his or her contributions plus actual earnings thereon at all times. Participants do not vest in any of the Company's discretionary contributions until after three years of service, at which point they then become 100% vested in the Company's discretionary contributions.

Also, the participants become 100% vested upon retirement, death, or disability of the participant while employed by the Company or in the event of full or partial termination of the Plan.

Forfeitures:

Forfeitures of nonvested portions of participant accounts reduce employer contributions. In 2009, the Company's contributions were reduced by \$45 from forfeited nonvested accounts.

Payment of benefits:

Participants are eligible to receive benefits equal to the value of the vested interest in his or her account upon termination of employment, attaining the age of 65, or as hardship withdrawals subject to certain requirements. Benefits are paid under various options as defined in the Plan.

Participant loans:

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates ranging from 5% to 9.25%, which are commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest is paid ratably through biweekly payroll deductions.

BAR NZ 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009 and 2008

NOTE 1. DESCRIPTION OF THE PLAN (CONTINUED)

Administration of the Plan:

Substantially all the expenses of maintaining the Plan are paid by the Company.

The Plan is administered by the Company in the form of an administrative committee consisting of management personnel. State Street Bank and Trust Company holds and invests Plan assets in accordance with directions from the participants. Records of participant account activity are processed and maintained by ADP Retirement Services, Inc.

Termination of the Plan:

Although it has not expressed an intent to do so, the employer has the right at any time to terminate the Plan subject to provisions of ERISA. In the event of Plan termination, participant accounts become fully vested.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting:

The Plan's financial statements have been prepared under the accrual method of accounting.

Investment Valuation and Income Recognition:

Investments are reported 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. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

Contributions Receivable:

Contributions receivable are made of up employee and employer contributions. Employee contributions are monies withheld from the employees paychecks that are in process of being deposited into their participant accounts. Employer contributions are discretionary matching contributions calculated based upon the plan document and remitted to the eligible participant's accounts during the first quarter of the following plan year. At December 31, 2009 and 2008, no allowance for doubtful accounts was considered necessary.

Payment of Benefits:

Benefits are recorded when paid.

BAR NZ 401(K) RETIREMENT PLAN
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2009 and 2008

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Subsequent Events:

Subsequent events have been evaluated through October 14, 2010, which is the date the financial statements were available to be issued.

NOTE 3. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustees:

	<u>2009</u>
Investments, at fair value:	
Mutual funds	\$ 511,392
Participant loans	14,533

NOTE 4. INVESTMENT RISK

The Plan provides for investment in various mutual funds. Mutual funds 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 statements of net assets available for benefits.

BAR NZ 401(K) RETIREMENT PLAN
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2009 and 2008

NOTE 5. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

		Fair Value Measurements Using:	
	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)
December 31, 2009			
Mutual funds	\$ 511,392	\$ 511,392	\$ -
Participant loans	<u>14,533</u>	<u>-</u>	<u>14,533</u>
Total	<u>\$ 525,925</u>	<u>\$ 511,392</u>	<u>\$ 14,533</u>
December 31, 2008 (compiled)			
Mutual funds	\$ 353,981	\$ 353,981	\$ -
Participants loans	<u>17,313</u>	<u>-</u>	<u>17,313</u>
Total	<u>\$ 371,294</u>	<u>\$ 353,981</u>	<u>\$ 17,313</u>

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs include significant inputs that are generally unobservable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

BAR NZ 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2009 and 2008

NOTE 5. FAIR VALUE MEASUREMENTS (CONTINUED)

Level 1 Fair Value measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Level 3 Fair Value Measurements

The fair value of participant loans approximates the amortized cost of the loans because the loans are secured by each respective participant's account balance. The following table provides further details of the Level 3 fair value measurements.

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

	Participant <u>Loans</u>
Balance, December 31, 2008	\$ 17,313
Loan advances and repayments (net)	<u>(2,780)</u>
Balance, December 31, 2009	<u>\$ 14,533</u>

BAR NZ 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 6. INVESTMENTS

The Plan's investments are held in a trust fund established with State Street Bank and Trust Company. Plan assets are invested in mutual funds, each with its specific investment objectives and return and risk characteristics and participant loans. The following presents investments that represent 5% or more of the Plan's net assets:

	<u>2009</u>	2008 (Compiled)
Mutual funds:		
Goldman Sachs Income Strategies Fund	\$ 242,792	\$ -
Goldman Sachs Retirement Strategy 2040	29,396	-
Goldman Sachs Retirement Strategy 2050	34,542	-
Franklin Growth Fund	31,365	-
Franklin Mutual Global Discovery Fund	28,325	-
AMCAP Fund	-	137,543
The Investment Company of America	-	49,341
The Growth Fund of America	-	82,208
The Bond Fund of America	-	64,769
Cash Management Trust of America	-	25,333
Europacific Growth Fund	-	48,343
Small Cap World Fund	-	43,106

During 2009, the Plan's investments appreciated (including gains and losses on investments bought and sold, as well as held during the year) in value by \$98,743 as follows:

Mutual funds	<u>\$ 98,743</u>
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SUPPLEMENTAL INFORMATION

BAR NZ 401(K) RETIREMENT PLAN
Plan No. 001; Employer Identification No. 82-0450361
Schedule H, Line 4i: - Schedule of Assets (Held at End of Year)
Year Ended December 31, 2009

(a)	(b) <u>Identity of Issue</u>	(c) <u>Description</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
	Goldman Sachs Income Strategies Fund	Mutual fund	NR	\$ 242,792
	Invesco International Growth	Mutual fund	NR	-
	Goldman Sachs Government Income Fund	Mutual fund	NR	11,745
	Goldman Sachs Retirement Strategy 2010	Mutual fund	NR	-
	Goldman Sachs Retirement Strategy 2015	Mutual fund	NR	1,268
	Goldman Sachs Retirement Strategy 2020	Mutual fund	NR	12,743
	Goldman Sachs Retirement Strategy 2030	Mutual fund	NR	3,835
	Goldman Sachs Retirement Strategy 2040	Mutual fund	NR	29,396
	Goldman Sachs Retirement Strategy 2050	Mutual fund	NR	34,542
	Goldman Sachs Core Fixed Income Fund	Mutual fund	NR	20,091
	Goldman Sachs ILA Prime Obligation Portfolio	Mutual fund	NR	7,700
	Oppenheimer International Bond Fund	Mutual fund	NR	9,960
	Franklin Growth Fund	Mutual fund	NR	31,365
	Franklin Mutual Global Discovery Fund	Mutual fund	NR	28,325
	Goldman Sachs Emerging Markets Equity Fund	Mutual fund	NR	9,348
	Goldman Sachs Growth and Income Fund	Mutual fund	NR	21,378
	Goldman Sachs Small Cap Value Fund	Mutual fund	NR	20,646
	Franklin High Income Fund	Mutual fund	NR	10,628
	Templeton Foreign Fund	Mutual fund	NR	239
	AIM Trimark Endeavor Fund	Mutual fund	NR	13,329
	Dreyfus S&P 500 Index Fund	Mutual fund	NR	2,062
	Participant Loans	5% to 9.25%	-0-	14,533
	Total Investments			<u>\$ 525,925</u>

NR – not required, participant directed

BAR NZ 401(K) RETIREMENT PLAN
 Plan No. 001; Employer Identification No. 82-0450361
 Schedule H Line 4a – Schedule of Delinquent Participant Contributions
 December 31, 2009

Total that Constitutes Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP 2002-51
<u>\$ 8,481</u>	<u>\$ 8,481</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BAR NZ 401(K) RETIREMENT PLAN
Plan No. 001; Employer Identification No. 82-0450361
Schedule H, Line 4i: - Schedule of Assets (Held at End of Year)
Year Ended December 31, 2009

(a)	(b) <u>Identity of Issue</u>	(c) <u>Description</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
	Goldman Sachs Income Strategies Fund	Mutual fund	NR	\$ 242,792
	Invesco International Growth	Mutual fund	NR	-
	Goldman Sachs Government Income Fund	Mutual fund	NR	11,745
	Goldman Sachs Retirement Strategy 2010	Mutual fund	NR	-
	Goldman Sachs Retirement Strategy 2015	Mutual fund	NR	1,268
	Goldman Sachs Retirement Strategy 2020	Mutual fund	NR	12,743
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	Templeton Foreign Fund	Mutual fund	NR	239
	AIM Trimark Endeavor Fund	Mutual fund	NR	13,329
	Dreyfus S&P 500 Index Fund	Mutual fund	NR	2,062
	Participant Loans	5% to 9.25%	-0-	14,533
	Total Investments			<u>\$ 525,925</u>

NR – not required, participant directed