

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small 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 section 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan RETIREMENT PLAN FOR OFFICE TIME CLOCK EMPLOYEES OF NORTHWESTERN DRUG COMPANY		1b Three-digit plan number (PN) ►	003
2a Plan sponsor's name and address (employer, if for single-employer plan) THE F. DOHMEN CO. 215 NORTH WATER STREET, SUITE 300 MILWAUKEE, WI 53202		1c Effective date of plan 09/01/1967	
		2b Employer Identification Number (EIN) 39-0246060	
		2c Plan sponsor's telephone number 414-299-4900	
		2d Business code (see instructions) 424210	
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") THE F. DOHMEN CO. 215 NORTH WATER STREET, SUITE 300 MILWAUKEE, WI 53202		3b Administrator's EIN 39-0246060	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name		3c Administrator's telephone number 414-299-4900	
		4b EIN	
		4c PN	
5a Total number of participants at the beginning of the plan year		5a	33
b Total number of participants at the end of the plan year		5b	33
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....		5c	
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)		☒ Yes ☐ No	
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....		☒ Yes ☐ No	
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.			

Part III	Financial Information		
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1247387	1236207
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	1247387	1236207
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers			
(2) Participants			
(3) Others (including rollovers).....			
b Other income (loss).....	8b	66756	66756
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	77936	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	77936
g Other expenses.....	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		
i Net income (loss) (subtract line 8h from line 8c).....	8i		-11180
j Transfers to (from) the plan (see instructions)	8j	0	

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

1G 1I 3D

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

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c	Was the plan covered by a fidelity bond?	X		500000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f	Has the plan failed to provide any benefit when due under the plan?		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	☐ Yes ☐ No ☐ N/A	

Part VII Plan Terminations and Transfers of Assets**13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ NoIf "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** **b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

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

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/20/2011	DENIS MUSKAT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/20/2011	DENIS MUSKAT
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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

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

A Name of plan <u>RETIREMENT PLAN FOR OFFICE TIME CLOCK EMPLOYEES OF NORTHWESTERN DRUG COMPANY</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE F. DOHMEN CO.</u>	D Employer Identification Number (EIN) <u>39-0246060</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>1247387</u>
b Actuarial value	2b <u>1247387</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>14</u> <u>769280</u>
b For terminated vested participants	3b <u>19</u> <u>576751</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>0</u>
(3) Total active	3c(3) <u>0</u>
d Total	3d <u>33</u> <u>1346031</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.55</u> %
6 Target normal cost	6 <u>0</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>07/08/2011</u>
Signature of actuary	Date
<u>CHARLES E. TALBERT</u>	<u>11-04922</u>
Type or print name of actuary	Most recent enrollment number
<u>MILLIMAN, INC.</u>	<u>952-897-5300</u>
Firm name	Telephone number (including area code)
<u>8500 NORMANDALE LAKE BLVD.,STE 1850</u> <u>MINNEAPOLIS, MN 55437-3830</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	138537	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	37094	0
9	Amount remaining (Item 7 minus item 8).....	101443	0
10	Interest on item 9 using prior year's actual return of <u>5.97</u> %	6056	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.41</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	107499	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	84.68 %
15	Adjusted funding target attainment percentage.....	15	84.68 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	89.91 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c)
				0	0

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

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

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code)	21b			0
22 Weighted average retirement age	22			65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	152302	33850
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	33850
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	33850	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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

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

A Name of plan Retirement Plan for Office Time Clock Employees of Northwestern Drug	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF The F. Dohmen Co.	D Employer Identification Number (EIN) 39-0246060	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2010</u>			
2 Assets:			
a Market value.....	2a	1,247,387	
b Actuarial value.....	2b	1,247,387	
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	14	769,280
b For terminated vested participants	3b	19	576,751
c For active participants:			
(1) Non-vested benefits.....	3c(1)		0
(2) Vested benefits.....	3c(2)		0
(3) Total active	3c(3)	0	0
d Total.....	3d	33	1,346,031
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate	5	6.55 %	
6 Target normal cost.....	6	0	

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary	<u>07/08/2011</u> Date <u>11-04922</u> Most recent enrollment number <u>(952) 897-5300</u> Telephone number (including area code)
Charles E. Talbert Type or print name of actuary Milliman, Inc. Firm name 8500 Normandale Lake Blvd., Ste 1850 Minneapolis MN 55437-3830 Address of the firm		

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

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	138,537	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	37,094	0
9	Amount remaining (Item 7 minus item 8).....	101,443	0
10	Interest on item 9 using prior year's actual return of <u>5.97</u> %	6,056	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.41</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	107,499	0

Part III Funding percentages	
14 Funding target attainment percentage.....	14 84.68 %
15 Adjusted funding target attainment percentage.....	15 84.68 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16 89.91 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17 %

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 0
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 % ☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			
Part VI Miscellaneous items			
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No			
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No			
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27		
Part VII Reconciliation of unpaid minimum required contributions for prior years			
28 Unpaid minimum required contribution for all prior years	28		0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29		0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29).....	30		0
Part VIII Minimum required contribution for current year			
31 Target normal cost, adjusted, if applicable (see instructions).....	31		0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	152,302	33,850	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33).....	34		33,850
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	33,850	0	33,850
36 Additional cash requirement (item 34 minus item 35).....	36		0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c).....	37		0
38 Interest-adjusted excess contributions for current year (see instructions).....	38		0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39		0
40 Unpaid minimum required contribution for all years	40		0

**Attachment to Schedule SB, Item 22, Weighted Retirement Age
Retirement Plan for Office Time Clock Employees of Northwestern Drug
EIN/Plan: 39-0246060/003**

Participants are assumed to retire at age 65, the Normal Retirement Age.

**Attachment to Schedule SB, Line 23, Summary of Actuarial Methods/Assumptions
Retirement Plan for Office Time Clock Employees of Northwestern Drug
EIN/PN: 39-0246060/003**

The actuarial cost method is a particular technique used by the actuary for establishing the amount and incidence of annual actuarial costs. The actuarial cost method determines the portion of the ultimate cost of a pension plan that should be allocated to each year (known as the normal cost). The cost method is thus a budgeting tool that helps to ensure that the pension plan will be adequately and systematically funded.

The annual cost for a pension plan is determined using the unit credit cost method. The ultimate cost for a pension plan will be determined not by the cost method but by the benefits and expenses which become payable and the earnings which are obtained on the investments of the Plan. In addition, the choice of actuarial assumptions will affect the current level of contributions and pattern of future contributions.

Under the unit credit cost method, the target normal cost for each participant is equal to the present value of the projected benefit (salary increases may be included) one year from the valuation date minus the present value of accrued benefits as of the valuation date. The target normal cost for the Plan is the total of the individually computed target normal costs for all participants including the costs for any death or disability benefits under the Plan.

The target liability at any point in time for an active participant is the present value of the participant's accrued benefit. For persons receiving benefits or entitled to a deferred vested retirement income, the target liability is equal to the present value of their future benefit payments. The total target liability for the Plan is the total of the individually computed target liability amounts for all participants.

Certain assumptions are made in the calculation of the target liability, such as: interest rates, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

The actuarial value of assets equals the fair market value of assets.

**Attachment to Schedule SB, Line 23, Summary of Actuarial Methods/Assumptions
Retirement Plan for Office Time Clock Employees of Northwestern Drug
EIN/PN: 39-0246060/003**

Investment return

The valuation interest rates are the three segmented rates as of January 1, 2010.

<u>Segment one</u>	<u>Segment two</u>	<u>Segment three</u>
4.60%	6.65%	6.76%

The interest rate used to determine the present value of accumulated benefits for SFAS 35 is 5.50%

Explicit provision for expenses

None assumed.

Mortality rates - PPA funding

Post-retirement: Annuitant tables as prescribed on the valuation date

Pre-retirement: Non-annuitant tables as prescribed on the valuation date

Mortality rates - SFAS 35

Post-retirement: 2000 Healthy Retiree Mortality Table for Males and Females with projection

Pre-retirement: 2000 Employee Table for Males and Females with projection

Disability rates

None assumed.

Withdrawal rates

None assumed.

Retirement rates

Participants are assumed to retire at their normal retirement age.

Marriage rates

Percentage married: 80%, males are assumed to be 3 years older than their spouse.

**Attachment to Schedule SB, Part V, Summary of Plan Provisions
Retirement Plan for Office Time Clock Employees of Northwestern Drug
EIN/PN: 39-0246060/003**

1. Definitions

Accrued benefit

The accrued benefit for each participant is determined using the same formula which is used to compute such participant's normal retirement benefit, taking into account the participant's years of benefit accrual service through the date of determination.

Notwithstanding the above, effective August 31, 1994, the accrued benefit for each participant is determined using the same formula which is used to compute such participant's normal retirement benefit, taking into account the participant's years of benefit accrual service to August 31, 1994 with no future benefit accrual.

Actuarial equivalent

Actuarial equivalent means a form of benefit differing in time, period and/or manner of payment from another form of benefit but having the same value when computed based upon the following interest and mortality assumptions:

Interest: 7% per annum, compounded annually

Mortality: 1983 Group Annuity Mortality Table

Effective date

The effective date of the plan is September 1, 1967.

Eligible employee classification

An eligible employee classification is a classification of employees, the members of which are eligible to participate in the Plan. The Plan covers all employee classifications except leased employees.

Entry date

Entry date means the first day of the month that coincides with or next follows the date that the eligibility requirements are met.

Fiscal year

Fiscal year means the taxable year of the employer. The fiscal year of the employer is the 12-month period beginning May 1 and ending April 30. The period beginning January 1, 1992, and ending August 31, 1992; and beginning September 1, 1992, and ending April 30, 1993, were short fiscal years.

Limitation year

The limitation year is the 12-month period beginning January 1 and ending December 31.

Normal retirement age

A participant's normal retirement age is age 65.

Normal retirement date

A participant's normal retirement date is the first day of the month that next follows the date on which the participant attains normal retirement age.

**Attachment to Schedule SB, Part V, Summary of Plan Provisions
Retirement Plan for Office Time Clock Employees of Northwestern Drug
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One year break-in-service

A one-year break-in-service occurs in any plan year during which the Employee completes 500 or fewer hours of service.

Plan sponsor

The F. Dohmen Co. is both the plan sponsor and the plan administrator.

Plan year

The plan year is the 12-month period beginning January 1 and ending December 31.

Prior to December 31, 1987, the plan year was the 12-month period beginning September 1 and ending August 31. The period beginning September 1, 1987 and ending December 31, 1987 was a short plan year.

Vested accrued benefit

A participant's vested accrued benefit as of a given date is equal to the product of his accrued benefit multiplied by his vested percentage as of that same date.

Vesting schedule

A participant's vested percentage will be 100% upon the completion of five years of vesting service. Prior to the completion of five years of vesting service, a participant's vested percentage is zero.

Notwithstanding the foregoing, in any plan year in which the Plan is determined to be a top-heavy plan, the following vesting schedule will apply in lieu of the vesting schedule provided for above:

Years of Vesting Service Vested Percentage

Less than 3 Years	0%
3 Years or more	100%

If in any subsequent plan year the Plan ceases to be a top-heavy plan, the above vesting schedule will continue to apply unless the plan sponsor elects, in writing, to revert to the original vesting schedule.

Year of service

For eligibility purposes

Years of service for purposes of eligibility to participate in the Plan are referred to as years of eligibility service and are determined using the hours of service method.

A year of eligibility service is credited for each computation period during which an employee is credited with at least 1,000 hours of service. The computation period is the 12 consecutive month period beginning with the employee's employment commencement date and anniversaries thereof.

All of an employee's years of eligibility service are taken into account in determining his eligibility to participate.

**Attachment to Schedule SB, Part V, Summary of Plan Provisions
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For benefit purposes

Years of service for purposes of computing a participant's normal retirement benefit are referred to as years of benefit accrual service and are determined using the elapsed time method.

All of a participant's years of benefit accrual service are taken into account in determining his monthly benefit except:

- Service credited prior to September 1, 1967;
- Service for which the employee was not entitled to receive compensation; and
- Service while the employee was not in an eligible employee classification.

For vesting purposes

Years of service for purposes of computing a participant's vested percentage are referred to as years of vesting service and are determined using the elapsed time method.

All of a participant's years of vesting service are taken into account in determining his vested percentage.

2. Participation

An employee will become a participant in the Plan on the first day of the month that coincides with or next follows the attainment of age 21 and the completion of one year of eligibility service.

3. Normal retirement

Each participant who becomes eligible for a normal retirement benefit under the plan will be entitled to receive a monthly retirement pension benefit beginning at the participant's normal retirement date and payable in the normal benefit form.

Normal retirement benefit

A participant's normal retirement benefit is a monthly pension benefit commencing on his normal retirement date payable in the normal benefit form in an amount equal to:

\$32.50 per month, multiplied by his years of benefit accrual
service not to exceed 20 years.

Normal benefit form

Lifetime Pension - Monthly pension benefit payable for the lifetime of the Participant with payments terminating upon the death of the Participant.

**Attachment to Schedule SB, Part V, Summary of Plan Provisions
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4. Early retirement

Early retirement date

A participant's early retirement date is the first day of the month so elected by the participant that coincides with or next follows the date upon which the participant satisfies the following requirements:

- (1) Attainment of age 55; and
- (2) Completion of 20 years of vesting service.

Early retirement benefit

A participant's early retirement benefit is equal to his accrued benefit determined as of his early retirement date, reduced by 5% for each year that his early retirement date precedes his normal retirement date.

5. Late retirement

An active participant who continues his employment with the employer beyond his normal retirement date may begin to receive his late retirement benefit to which he is entitled as of his late retirement date.

Late retirement date

A participant's late retirement date is the first day of the month coincident with or next following the date he retires and requests the commencement of his late retirement benefit after he has continued in the employ of the employer beyond his normal retirement date.

Late retirement benefit

A participant's late retirement benefit is equal to an amount that is based on the normal retirement benefit formula using his years of benefit accrual service through his late retirement date.

6. Optional benefit forms

Optional benefit forms are available and equal to the actuarial equivalent of the normal benefit form and may be in an amount more than or less than that provided by the normal benefit form depending on the option selected. Such distribution may be in one or more of the following forms:

- Lifetime Pension, 10 Years Certain - monthly pension benefit payable for the lifetime of the participant with payments guaranteed for a minimum of 10 years.
- Joint & 50% Contingent Survivor Pension - monthly pension benefit payable during the joint lifetime of the participant and the participant's spouse; reduces to 50% of the original amount upon the death of the participant.

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- Joint & 75% Contingent Survivor Pension - monthly pension benefit payable during the joint lifetime of the participant and the participant's spouse; reduces to 75% of the original amount upon the death of the participant.
- Joint & Survivor Pension - monthly pension benefit payable for as long as either the participant or the participant's spouse is alive.

7. *Pre-retirement death benefit*

In the event of the death of a participant prior to the date that he begins to receive a monthly pension benefit under the Plan, the participant's surviving spouse, if any, will be entitled to receive a monthly pension benefit equal to 50% of the monthly pension benefit which would have been payable had the participant retired on the day before his death and elected a joint and 50% contingent survivor pension. A joint and 50% contingent pension provides a monthly pension benefit payable for the lifetime of the participant and, upon the participant's death, if the participant's spouse survives the participant, a monthly pension benefit will continue for the remaining lifetime of the surviving spouse equal to 50% of the monthly pension benefit which was payable during the joint lifetime of the participant and the participant's surviving spouse.

8. *Termination benefit*

In the event of the termination of a participant's employment for any reason other than death, disability or retirement, the participant will become entitled to receive a monthly pension benefit commencing on his normal retirement date equal to his vested accrued benefit.

Attachment to Schedule SB, Line 32, Shortfall Amortization
Retirement Plan for Office Time Clock Employees of Northwestern Drug
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The amount needed to amortize the Funding Shortfall to the Applicable Funding Target, in combination with prior Shortfall amortizations, for the plan year beginning January 1, 2010 is determined below. The net Funding Shortfall is amortized in seven level payments using the interest rates assumed in determining the Applicable Funding Target for the current plan year.

1. Present Value of Remaining Prior Shortfall Amortizations

<u>Date</u> <u>Established</u>	<u>Amortization</u> <u>Amount</u>	<u>Present Value</u> <u>Factor</u>	<u>Present</u> <u>Value</u>
a. January 1, 2008	\$34,533	4.57915	\$158,132
b. January 1, 2009	2,561	5.30391	13,583
c. Total	37,094		171,715

2. Shortfall Amortization for current plan year

a. Applicable Funding Target	1,346,031
b. Applicable Funding Target Percentage	96%
c. Actuarial Value of Assets less Carryover and Prefunding Balances	1,139,888
d. Net Funding Shortfall [(a) x (b) - (c) - (1c)]	(19,413)
e. Amortization factor	5.98348
f. Shortfall Amortization for current plan year [(d) ÷ (e)]	(3,244)

3. Total Shortfall Amortizations

[(1c) + (2f), but not less than \$0]	\$33,850
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