

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
---	--	---

Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ 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 <u>ROCKNES INC 401(K) PROFIT SHARING PLAN & TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>02/01/1995</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>02/01/1995</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>02/01/1995</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>ROCKNES INC</u> <u>P O BOX 613</u> <u>KENT, OH 44240</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-1718877</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>330-836-7551</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>722110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-1718877</u>	2c Sponsor's telephone number <u>330-836-7551</u>	2d Business code (see instructions) <u>722110</u>	
2b Employer Identification Number (EIN) <u>34-1718877</u>					
2c Sponsor's telephone number <u>330-836-7551</u>					
2d Business code (see instructions) <u>722110</u>					

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.	09/21/2011	IAN LILLEY
	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.

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ROCKNES INC P O BOX 613 KENT, OH 44240	3b Administrator's EIN 34-1718877 3c Administrator's telephone number 330-836-7551
---	---

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
---	-----------------------------------

5 Total number of participants at the beginning of the plan year	5	273
---	----------	-----

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	126
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	138
d Subtotal. Add lines 6a , 6b , and 6c	6d	264
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	264
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	156
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

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 2G 2J 2K 2T 3D 3H

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

- (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) ☐ 0 **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☐ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ 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 ROCKNES INC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROCKNES INC	D Employer Identification Number (EIN) 34-1718877	

Part I	Service Provider Information (see instructions)
--------	---

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
MERRILL LYNCH, PIERCE, FENNER	WORLD FINANCIAL CENTER 250 VESEY STREET NEW YORK, NY 10281
13-5674085	

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

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.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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>ROCKNES INC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROCKNES INC</u>	D Employer Identification Number (EIN) <u>34-1718877</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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 Total noninterest-bearing cash	1a		0	
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)		0	0
(2) Participant contributions	1b(2)		0	0
(3) Other	1b(3)		0	0
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		225152	305175
(2) U.S. Government securities	1c(2)		0	
(3) Corporate debt instruments (other than employer securities):				
(A) Preferred	1c(3)(A)		0	
(B) All other	1c(3)(B)		0	
(4) Corporate stocks (other than employer securities):				
(A) Preferred	1c(4)(A)		0	
(B) Common	1c(4)(B)		0	
(5) Partnership/joint venture interests	1c(5)		0	
(6) Real estate (other than employer real property)	1c(6)		0	
(7) Loans (other than to participants)	1c(7)		0	
(8) Participant loans	1c(8)		3010	18233
(9) Value of interest in common/collective trusts	1c(9)		0	0
(10) Value of interest in pooled separate accounts	1c(10)			
(11) Value of interest in master trust investment accounts	1c(11)		0	0
(12) Value of interest in 103-12 investment entities	1c(12)		0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		290929	317589
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)			
(15) Other	1c(15)		0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	519091	640997

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	519091	640997
---	-----------	--------	--------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	25874	
(B) Participants	2a(1)(B)	38029	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		63903

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	227	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		227

(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)	5552	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		5552

(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		64224
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		133906

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12000	
(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)		12000
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		12000

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		121906
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: LEVIN, SWEDLER & COMPANY, INC.

(2) EIN: 34-1515013

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.).....	☒		75863
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.).....		☒	
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.)		☒	
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.).....		☒	
e Was this plan covered by a fidelity bond?.....	☒		100000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒		
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.).....		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		☒	
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.			

- 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 <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>ROCKNES INC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROCKNES INC</u>	D Employer Identification Number (EIN) <u>34-1718877</u>	

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): 16-1470238

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(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	
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): _____

SCHEDULE H, LINE 3a
ROCKNE'S INC 401(K) PROFIT SHARING PLAN & TRUST
SPONSOR FEIN 34-1718877, PLAN NO. 001

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

**As of December 31, 2009 and 2008, and
For the Year Ended December 31, 2009**

Contents

	Pages
Independent Auditor's Report	1
Financial Statements	
Statements of Net Assets Available for Benefits - Modified Cash Basis	2
Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis	3
Notes to Financial Statements	4-10
Supplemental Information	
Schedule of Assets (Held at End of Year)	11
Schedule of Delinquent Participant Contributions and Loan Repayments	12



INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Participants of
Rockne's Inc 401(k) Profit Sharing Plan & Trust:

We have audited the accompanying statement of net assets available for benefits - modified cash basis of Rockne's Inc 401(k) Profit Sharing Plan & Trust as of December 31, 2009, and the related statement of changes in net assets available for benefits - modified cash basis for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 2, the financial statements and supplemental schedules have been prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Rockne's Inc 401(k) Profit Sharing Plan & Trust as of December 31, 2009, and the changes in net assets available for benefits for the year then ended on the basis of accounting described in Note 2.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules on pages 11 and 12, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the basic financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental information is the responsibility of the Plan's management. The supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We have compiled the accompanying statement of net assets available for benefits - modified cash basis of Rockne's Inc 401(k) Profit Sharing Plan & Trust as of December 31, 2008, 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 - modified cash basis and, accordingly, do not express an opinion or any other form of assurance on it.

Akron, Ohio
September 21, 2011

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Statements of Net Assets Available for Benefits - Modified Cash Basis
December 31, 2009 and 2008

	<u>2009</u>	<u>(Compiled) 2008</u>
Assets:		
Investments, at fair value:		
Registered investment companies	\$ 622,764	\$ 516,081
Receivables:		
Notes receivable from participants	<u>18,233</u>	<u>3,010</u>
Net assets available for benefits	<u>\$ 640,997</u>	<u>\$ 519,091</u>

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

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis
For the Year Ended December 31, 2009

Additions to net assets attributed to:

Investment income:	
Net appreciation in fair value of investments	\$ 64,224
Interest and dividends	<u>5,552</u>
Total investment income	<u>69,776</u>
 Interest income on notes receivable from participants	 <u>227</u>
 Contributions:	
Employer matching contributions	25,874
Participant elective deferrals	<u>38,029</u>
Total contributions	<u>63,903</u>
 Total additions	 <u>133,906</u>

Deductions from net assets attributed to:

Benefits paid to participants	<u>12,000</u>
Total deductions	<u>12,000</u>

Net increase 121,906

Net assets available for benefits:

Beginning of year 519,091

End of year \$ 640,997

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

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

1. DESCRIPTION OF PLAN

The following description of the Rockne's Inc 401(k) Profit Sharing Plan & Trust ("Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Rockne's, Inc. established the Rockne's Inc 401(k) Profit Sharing Plan & Trust, effective February 1, 1995. The Plan operates in accordance with Section 401(k) of the Internal Revenue Code. The Plan is a defined contribution plan covering substantially all employees of Rockne's Inc. and subsidiaries ("Companies"). To be eligible, employees must attain the age of 21 and have completed one year of service, as defined in the Plan. The Plan allows employees to enter the Plan the first day of January or July following the date on which the employee completes the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan was restated and amended, effective January 1, 2008, to reflect current regulations and all previous plan amendments. The Plan was amended, effective January 1, 2009, to comply with the provisions of the Pension Protection Act of 2006 and other relevant legislation. The Plan was amended, effective January 1, 2010, to comply with the provisions of the Heroes Earnings and Assistance Relief Tax Act of 2008 and the Emergency Economic Stabilization Act of 2008. The restatement and amendments had no effect on plan net assets or participant benefits.

Contributions

Each year, participants may contribute up to 15% of pretax annual compensation, as defined in the Plan. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. The Companies make safe harbor matching contributions equal to 100% of a participant's deferrals up to 3% of their compensation and 50% of deferrals on the next 2% of compensation. Additional profit sharing amounts may be contributed at the discretion of the Companies. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Contributions are subject to limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Companies' contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 reduced by the highest outstanding balance of plan loans during the preceding one year period, or 50% of their vested account balance. Participants may only have one loan outstanding from the Plan at one time. Repayments must be amortized in level payments, not less frequently than quarterly, over a period not extending beyond five years from the date of the loan. A loan is not subject to the five-year repayment requirement if it is used to buy a principal residence. The loans are secured by the balance in the participant's account and bear interest rates that range from 4.25% to 6%, which are commensurate with local prevailing rates as determined by the plan administrator.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

Investment Options

Upon enrollment in the Plan, a participant may direct all contributions to any of the investment options available to them through Merrill Lynch Pierce, Fenner & Smith, Inc.

Payment of Benefits

The vested portion of a participant's account becomes payable upon death, disability, retirement or termination of service for any other reason. Participants may choose to receive vested account balances either as a lump sum amount or in installments.

In-service distributions of vested balances may be made to a participant who has not separated from service provided the participant has attained age 59 ½. Involuntary distributions of amounts less than \$5,000 are permitted under the Plan, but such distributions greater than \$1,000 must be directly rolled over to an individual retirement account set up by the plan administrator for the benefit of the participant. In-service hardship withdrawals of participant balances are not permitted under the Plan.

Vesting

Participants are immediately vested in their voluntary contributions and the Companies' safe harbor matching contributions, plus actual earnings thereon. In the event of termination of employment for reasons other than normal retirement, death or disability, a participant shall have a vested right in the Companies' pre-2003 matching and profit sharing contributions based on the participant's years of service with the Companies. Participants vest 20% per calendar year of service after the first calendar year of service and are 100% vested after six years of service.

Forfeited Accounts

Forfeited nonvested accounts are to be allocated to the individual accounts of each qualifying participant in the ratio of each participant's compensation for the plan year to the total compensation of all participants for such plan year. At December 31, 2009 and 2008, there were no forfeited nonvested accounts in the Plan. During the years ended December 31, 2009 and 2008, forfeited nonvested accounts totaling \$-0- and \$11, respectively, were allocated to qualifying participants.

Administrative Expenses

Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan, including legal and audit fees, have been paid by the Companies and are, therefore, not expenses of the Plan. The Plan pays fees related to the management of participating accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Investments are reported at current values. All other transactions are reported on a cash basis.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Plan did not hold any qualifying investment contracts for any of the periods presented.

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 4 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Accounting Pronouncements

In September 2010, the FASB issued ASU No. 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans*. The ASU requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest rather than fair value. The ASU is effective for fiscal years ending after December 15, 2010, with early adoption permitted. The Plan retrospectively adopted the new pronouncement for the 2009 Plan year, reclassifying participant loans as noted. Adoption did not have a material effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through September 21, 2011, the date the financial statements were available to be issued.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

3. INVESTMENTS

Investments held by the Plan as of December 31, 2009 and 2008, including separate identification of investments that represent 5% or more of the Plan's net assets, are summarized as follows:

	<u>2009</u>	(Compiled) <u>2008</u>
BlackRock Ready Assets Prime Money Fund	\$ 305,175	\$ **
Merrill Lynch Ready Assets Trust	**	225,152
BlackRock Basic Value Inv A	66,575	83,645
BlackRock Total Return Inv A	32,974	27,989
BlackRock Fundamental Growth Inv A	49,416	37,993
BlackRock Value Opportunities Inv A	41,206	31,626
BlackRock Global Allocation Inv A	49,046	45,113
Other (less than 5%)	<u>78,372</u>	<u>64,563</u>
Total investments	<u>\$ 622,764</u>	<u>\$ 516,081</u>

** - investment did not exceed 5% for the respective year.

During the year ended December 31, 2009, the Plan's investments (including investments bought, sold and held during the year) appreciated in value by \$64,224 as follows:

	Year ended December 31, <u>2009</u>
Registered investment companies	\$ <u>64,224</u>

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. |
| Level 2 | <p>Inputs to the valuation methodology include</p> <ul style="list-style-type: none"> • Quoted prices for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs other than quoted prices that are observable for the asset or liability; • Inputs that are derived principally from or corroborated by observable market data by correlation or other means <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p> |

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 and 2008.

Registered investment companies (e.g. mutual funds): Valued at the net asset value (NAV) of shares held by the Plan at year end.

The preceding methods described may produce a fair value calculation 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008:

Assets at Fair Value as of December 31, 2009

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Totals</u>
Registered investment companies				
Money market funds	\$ 305,175	\$ -	\$ -	\$ 305,175
Growth funds	60,991	-	-	60,991
Value funds	84,381	-	-	84,381
Blended funds	121,523	-	-	121,523
Fixed income funds	50,694	-	-	50,694
Total assets at fair value	\$ 622,764	\$ -	\$ -	\$ 622,764

Assets at Fair Value as of December 31, 2008 (Compiled)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Totals</u>
Registered investment companies				
Money market funds	\$ 225,152	\$ -	\$ -	\$ 225,152
Growth funds	46,050	-	-	46,050
Value funds	99,131	-	-	99,131
Blended funds	101,256	-	-	101,256
Fixed income funds	44,492	-	-	44,492
Total assets at fair value	\$ 516,081	\$ -	\$ -	\$ 516,081

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

5. RISKS AND UNCERTAINTIES

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 the amounts reported in the statements of net assets available for benefits.

6. PLAN TERMINATION

Although they have not expressed any intent to do so, the Companies have the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their employer contributions.

7. RELATED PARTY TRANSACTIONS

Certain Plan investments as of December 31, 2008 were shares of a registered investment company that was managed by an affiliate of Merrill Lynch Pierce, Fenner & Smith, the Plan's custodian. Therefore, these transactions qualify as party-in-interest transactions.

Notes receivable from participants totaling \$18,233 and \$3,010 as of December 31, 2009 and 2008, respectively, are considered party-in-interest transactions. Interest income pertaining to notes receivable from participants totaled \$227 for the year ended December 31, 2009.

8. CONTINGENCIES

The Plan received a Notice of Rejection dated March 23, 2011 from the U.S. Department of Labor ("DOL") informing the Plan that its 2009 Form 5500 annual report was rejected because a report of an Independent Qualified Public Accountant, along with audited financial statements and accompanying footnotes, was not attached to the filing, as required. The Plan subsequently received a Notice of Intent to Assess a Penalty dated June 13, 2011 from the DOL because the Plan had not satisfactorily responded to the DOL's request in the Notice of Rejection. The Plan is currently working with the DOL to satisfactorily amend the 2009 Form 5500 filing. If the situation is not resolved in a timely manner to the DOL's satisfaction, the Plan Administrator may be subject to civil penalties.

The Plan is also in the process of correcting deficiencies in Form 5500 filings for select years prior to 2009.

9. NONEXEMPT PROHIBITED TRANSACTIONS

During the years ended December 31, 2009 and 2008, the Companies failed to remit, on certain occasions, participant contributions and loan repayments totaling \$75,863 as soon as administratively feasible after being withheld from participants, thus constituting nonexempt prohibited transactions between the Plan and the Companies. All of the identified delinquent contributions and loan repayments for 2009 and 2008 have been deposited into the Plan. The Plan is in the process of calculating lost earnings and correcting these nonexempt prohibited transactions.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

10. TAX STATUS

The Plan has adopted a prototype plan document to which the Internal Revenue Service has issued an opinion letter dated March 31, 2008, in which the Internal Revenue Service stated that the prototype, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The prototype has been amended since issuance of the most recent opinion letter. The Plan has not requested an individual determination letter from the Internal Revenue Service. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and intends to take corrective action for any identified deficiencies. Therefore, the plan administrator believes that the Plan is qualified and the related trust is tax-exempt.

The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2009, there are no uncertain tax positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2002.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Sponsor FEIN 34-1718877, Plan No. 001
December 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	BlackRock Basic Value Inv B	Registered Investment Company (20 shares)	\$ 446
	BlackRock Total Return Inv B	Registered Investment Company (6 shares)	63
	BlackRock Ready Assets Prime Money Fund	Registered Investment Company (305,175 shares)	305,175
	BlackRock Large Cap Core Inv B	Registered Investment Company (64 shares)	589
	BlackRock Government Income Inv B1	Registered Investment Company (3 shares)	27
	BlackRock Basic Value Inv A	Registered Investment Company (2,892 shares)	66,575
	BlackRock International Inv A	Registered Investment Company (1,624 shares)	18,340
	BlackRock Total Return Inv A	Registered Investment Company (3,123 shares)	32,974
	BlackRock Fundamental Growth Inv A	Registered Investment Company (2,564 shares)	49,416
	BlackRock Large Cap Core Inv A	Registered Investment Company (1,253 shares)	12,342
	BlackRock Government Income Inv A	Registered Investment Company (1,708 shares)	17,630
	BlackRock Large Cap Value Inv A	Registered Investment Company (1,302 shares)	17,360
	BlackRock Small Cap Growth II Inv A	Registered Investment Company (1,037 shares)	11,575
	BlackRock Value Opportunities Inv A	Registered Investment Company (2,767 shares)	41,206
	BlackRock Global Allocation Inv A	Registered Investment Company (2,742 shares)	49,046
	Subtotal - Registered Investment Companies		<u>622,764</u>
	* Participant Loans	4.25% to 6% notes receivable; collateralized by participant accounts	<u>18,233</u>
	Total		<u><u>\$ 640,997</u></u>

* - represents a party-in-interest

The accompanying notes are an integral part of this schedule.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Schedule H, line 4a - Schedule of Delinquent Participant Contributions and Loan Repayments
Sponsor FEIN 31-1718877, Plan No. 001
December 31, 2009

Month	Participant Contributions and Loan Repayments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Not Corrected	Corrected Outside VFCP	Pending Correction in VFCP	
January, 2008	\$ 3,060	\$ 3,060	\$ -	\$ -	\$ -
February, 2008	3,412	3,412	-	-	-
March, 2008	2,623	2,623	-	-	-
April, 2008	3,578	3,578	-	-	-
May, 2008	4,507	4,507	-	-	-
June, 2008	3,512	3,512	-	-	-
July, 2008	4,087	4,087	-	-	-
August, 2008	3,206	3,206	-	-	-
September, 2008	1,700	1,700	-	-	-
October, 2008	4,117	4,117	-	-	-
November, 2008	3,055	3,055	-	-	-
December, 2008	3,162	3,162	-	-	-
January, 2009	4,125	4,125	-	-	-
February, 2009	2,316	2,316	-	-	-
March, 2009	2,243	2,243	-	-	-
April, 2009	2,916	2,916	-	-	-
May, 2009	2,674	2,674	-	-	-
June, 2009	2,854	2,854	-	-	-
July, 2009	3,503	3,503	-	-	-
August, 2009	2,841	2,841	-	-	-
September, 2009	2,145	2,145	-	-	-
October, 2009	3,601	3,601	-	-	-
November, 2009	2,893	2,893	-	-	-
December, 2009	3,733	3,733	-	-	-
Totals	<u>\$ 75,863</u>	<u>\$ 75,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H, LINE 3a
ROCKNE'S INC 401(K) PROFIT SHARING PLAN & TRUST
SPONSOR FEIN 34-1718877, PLAN NO. 001

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

**As of December 31, 2009 and 2008, and
For the Year Ended December 31, 2009**

Contents

	Pages
Independent Auditor's Report	1
Financial Statements	
Statements of Net Assets Available for Benefits - Modified Cash Basis	2
Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis	3
Notes to Financial Statements	4-10
Supplemental Information	
Schedule of Assets (Held at End of Year)	11
Schedule of Delinquent Participant Contributions and Loan Repayments	12



INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Participants of
Rockne's Inc 401(k) Profit Sharing Plan & Trust:

We have audited the accompanying statement of net assets available for benefits - modified cash basis of Rockne's Inc 401(k) Profit Sharing Plan & Trust as of December 31, 2009, and the related statement of changes in net assets available for benefits - modified cash basis for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 2, the financial statements and supplemental schedules have been prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Rockne's Inc 401(k) Profit Sharing Plan & Trust as of December 31, 2009, and the changes in net assets available for benefits for the year then ended on the basis of accounting described in Note 2.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules on pages 11 and 12, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the basic financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental information is the responsibility of the Plan's management. The supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We have compiled the accompanying statement of net assets available for benefits - modified cash basis of Rockne's Inc 401(k) Profit Sharing Plan & Trust as of December 31, 2008, 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 - modified cash basis and, accordingly, do not express an opinion or any other form of assurance on it.

Akron, Ohio
September 21, 2011

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Statements of Net Assets Available for Benefits - Modified Cash Basis
December 31, 2009 and 2008

	<u>2009</u>	<u>(Compiled) 2008</u>
Assets:		
Investments, at fair value:		
Registered investment companies	\$ 622,764	\$ 516,081
Receivables:		
Notes receivable from participants	<u>18,233</u>	<u>3,010</u>
Net assets available for benefits	<u>\$ 640,997</u>	<u>\$ 519,091</u>

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

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis
For the Year Ended December 31, 2009

Additions to net assets attributed to:

Investment income:	
Net appreciation in fair value of investments	\$ 64,224
Interest and dividends	<u>5,552</u>
Total investment income	<u>69,776</u>
 Interest income on notes receivable from participants	 <u>227</u>
 Contributions:	
Employer matching contributions	25,874
Participant elective deferrals	<u>38,029</u>
Total contributions	<u>63,903</u>
 Total additions	 <u>133,906</u>

Deductions from net assets attributed to:

Benefits paid to participants	<u>12,000</u>
Total deductions	<u>12,000</u>

Net increase 121,906

Net assets available for benefits:

Beginning of year 519,091

End of year \$ 640,997

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

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

1. DESCRIPTION OF PLAN

The following description of the Rockne's Inc 401(k) Profit Sharing Plan & Trust ("Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Rockne's, Inc. established the Rockne's Inc 401(k) Profit Sharing Plan & Trust, effective February 1, 1995. The Plan operates in accordance with Section 401(k) of the Internal Revenue Code. The Plan is a defined contribution plan covering substantially all employees of Rockne's Inc. and subsidiaries ("Companies"). To be eligible, employees must attain the age of 21 and have completed one year of service, as defined in the Plan. The Plan allows employees to enter the Plan the first day of January or July following the date on which the employee completes the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan was restated and amended, effective January 1, 2008, to reflect current regulations and all previous plan amendments. The Plan was amended, effective January 1, 2009, to comply with the provisions of the Pension Protection Act of 2006 and other relevant legislation. The Plan was amended, effective January 1, 2010, to comply with the provisions of the Heroes Earnings and Assistance Relief Tax Act of 2008 and the Emergency Economic Stabilization Act of 2008. The restatement and amendments had no effect on plan net assets or participant benefits.

Contributions

Each year, participants may contribute up to 15% of pretax annual compensation, as defined in the Plan. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. The Companies make safe harbor matching contributions equal to 100% of a participant's deferrals up to 3% of their compensation and 50% of deferrals on the next 2% of compensation. Additional profit sharing amounts may be contributed at the discretion of the Companies. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Contributions are subject to limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Companies' contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 reduced by the highest outstanding balance of plan loans during the preceding one year period, or 50% of their vested account balance. Participants may only have one loan outstanding from the Plan at one time. Repayments must be amortized in level payments, not less frequently than quarterly, over a period not extending beyond five years from the date of the loan. A loan is not subject to the five-year repayment requirement if it is used to buy a principal residence. The loans are secured by the balance in the participant's account and bear interest rates that range from 4.25% to 6%, which are commensurate with local prevailing rates as determined by the plan administrator.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

Investment Options

Upon enrollment in the Plan, a participant may direct all contributions to any of the investment options available to them through Merrill Lynch Pierce, Fenner & Smith, Inc.

Payment of Benefits

The vested portion of a participant's account becomes payable upon death, disability, retirement or termination of service for any other reason. Participants may choose to receive vested account balances either as a lump sum amount or in installments.

In-service distributions of vested balances may be made to a participant who has not separated from service provided the participant has attained age 59 ½. Involuntary distributions of amounts less than \$5,000 are permitted under the Plan, but such distributions greater than \$1,000 must be directly rolled over to an individual retirement account set up by the plan administrator for the benefit of the participant. In-service hardship withdrawals of participant balances are not permitted under the Plan.

Vesting

Participants are immediately vested in their voluntary contributions and the Companies' safe harbor matching contributions, plus actual earnings thereon. In the event of termination of employment for reasons other than normal retirement, death or disability, a participant shall have a vested right in the Companies' pre-2003 matching and profit sharing contributions based on the participant's years of service with the Companies. Participants vest 20% per calendar year of service after the first calendar year of service and are 100% vested after six years of service.

Forfeited Accounts

Forfeited nonvested accounts are to be allocated to the individual accounts of each qualifying participant in the ratio of each participant's compensation for the plan year to the total compensation of all participants for such plan year. At December 31, 2009 and 2008, there were no forfeited nonvested accounts in the Plan. During the years ended December 31, 2009 and 2008, forfeited nonvested accounts totaling \$-0- and \$11, respectively, were allocated to qualifying participants.

Administrative Expenses

Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan, including legal and audit fees, have been paid by the Companies and are, therefore, not expenses of the Plan. The Plan pays fees related to the management of participating accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Investments are reported at current values. All other transactions are reported on a cash basis.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Plan did not hold any qualifying investment contracts for any of the periods presented.

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 4 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Accounting Pronouncements

In September 2010, the FASB issued ASU No. 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans*. The ASU requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest rather than fair value. The ASU is effective for fiscal years ending after December 15, 2010, with early adoption permitted. The Plan retrospectively adopted the new pronouncement for the 2009 Plan year, reclassifying participant loans as noted. Adoption did not have a material effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through September 21, 2011, the date the financial statements were available to be issued.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

3. INVESTMENTS

Investments held by the Plan as of December 31, 2009 and 2008, including separate identification of investments that represent 5% or more of the Plan's net assets, are summarized as follows:

	<u>2009</u>	(Compiled) <u>2008</u>
BlackRock Ready Assets Prime Money Fund	\$ 305,175	\$ **
Merrill Lynch Ready Assets Trust	**	225,152
BlackRock Basic Value Inv A	66,575	83,645
BlackRock Total Return Inv A	32,974	27,989
BlackRock Fundamental Growth Inv A	49,416	37,993
BlackRock Value Opportunities Inv A	41,206	31,626
BlackRock Global Allocation Inv A	49,046	45,113
Other (less than 5%)	<u>78,372</u>	<u>64,563</u>
Total investments	<u>\$ 622,764</u>	<u>\$ 516,081</u>

** - investment did not exceed 5% for the respective year.

During the year ended December 31, 2009, the Plan's investments (including investments bought, sold and held during the year) appreciated in value by \$64,224 as follows:

	Year ended December 31, <u>2009</u>
Registered investment companies	\$ <u>64,224</u>

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. |
| Level 2 | <p>Inputs to the valuation methodology include</p> <ul style="list-style-type: none"> • Quoted prices for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs other than quoted prices that are observable for the asset or liability; • Inputs that are derived principally from or corroborated by observable market data by correlation or other means <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p> |

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 and 2008.

Registered investment companies (e.g. mutual funds): Valued at the net asset value (NAV) of shares held by the Plan at year end.

The preceding methods described may produce a fair value calculation 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008:

Assets at Fair Value as of December 31, 2009

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Totals</u>
Registered investment companies				
Money market funds	\$ 305,175	\$ -	\$ -	\$ 305,175
Growth funds	60,991	-	-	60,991
Value funds	84,381	-	-	84,381
Blended funds	121,523	-	-	121,523
Fixed income funds	50,694	-	-	50,694
Total assets at fair value	\$ 622,764	\$ -	\$ -	\$ 622,764

Assets at Fair Value as of December 31, 2008 (Compiled)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Totals</u>
Registered investment companies				
Money market funds	\$ 225,152	\$ -	\$ -	\$ 225,152
Growth funds	46,050	-	-	46,050
Value funds	99,131	-	-	99,131
Blended funds	101,256	-	-	101,256
Fixed income funds	44,492	-	-	44,492
Total assets at fair value	\$ 516,081	\$ -	\$ -	\$ 516,081

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

5. RISKS AND UNCERTAINTIES

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 the amounts reported in the statements of net assets available for benefits.

6. PLAN TERMINATION

Although they have not expressed any intent to do so, the Companies have the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their employer contributions.

7. RELATED PARTY TRANSACTIONS

Certain Plan investments as of December 31, 2008 were shares of a registered investment company that was managed by an affiliate of Merrill Lynch Pierce, Fenner & Smith, the Plan's custodian. Therefore, these transactions qualify as party-in-interest transactions.

Notes receivable from participants totaling \$18,233 and \$3,010 as of December 31, 2009 and 2008, respectively, are considered party-in-interest transactions. Interest income pertaining to notes receivable from participants totaled \$227 for the year ended December 31, 2009.

8. CONTINGENCIES

The Plan received a Notice of Rejection dated March 23, 2011 from the U.S. Department of Labor ("DOL") informing the Plan that its 2009 Form 5500 annual report was rejected because a report of an Independent Qualified Public Accountant, along with audited financial statements and accompanying footnotes, was not attached to the filing, as required. The Plan subsequently received a Notice of Intent to Assess a Penalty dated June 13, 2011 from the DOL because the Plan had not satisfactorily responded to the DOL's request in the Notice of Rejection. The Plan is currently working with the DOL to satisfactorily amend the 2009 Form 5500 filing. If the situation is not resolved in a timely manner to the DOL's satisfaction, the Plan Administrator may be subject to civil penalties.

The Plan is also in the process of correcting deficiencies in Form 5500 filings for select years prior to 2009.

9. NONEXEMPT PROHIBITED TRANSACTIONS

During the years ended December 31, 2009 and 2008, the Companies failed to remit, on certain occasions, participant contributions and loan repayments totaling \$75,863 as soon as administratively feasible after being withheld from participants, thus constituting nonexempt prohibited transactions between the Plan and the Companies. All of the identified delinquent contributions and loan repayments for 2009 and 2008 have been deposited into the Plan. The Plan is in the process of calculating lost earnings and correcting these nonexempt prohibited transactions.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009 and 2008

10. TAX STATUS

The Plan has adopted a prototype plan document to which the Internal Revenue Service has issued an opinion letter dated March 31, 2008, in which the Internal Revenue Service stated that the prototype, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The prototype has been amended since issuance of the most recent opinion letter. The Plan has not requested an individual determination letter from the Internal Revenue Service. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and intends to take corrective action for any identified deficiencies. Therefore, the plan administrator believes that the Plan is qualified and the related trust is tax-exempt.

The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2009, there are no uncertain tax positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2002.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
Sponsor FEIN 34-1718877, Plan No. 001
December 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	BlackRock Basic Value Inv B	Registered Investment Company (20 shares)	\$ 446
	BlackRock Total Return Inv B	Registered Investment Company (6 shares)	63
	BlackRock Ready Assets Prime Money Fund	Registered Investment Company (305,175 shares)	305,175
	BlackRock Large Cap Core Inv B	Registered Investment Company (64 shares)	589
	BlackRock Government Income Inv B1	Registered Investment Company (3 shares)	27
	BlackRock Basic Value Inv A	Registered Investment Company (2,892 shares)	66,575
	BlackRock International Inv A	Registered Investment Company (1,624 shares)	18,340
	BlackRock Total Return Inv A	Registered Investment Company (3,123 shares)	32,974
	BlackRock Fundamental Growth Inv A	Registered Investment Company (2,564 shares)	49,416
	BlackRock Large Cap Core Inv A	Registered Investment Company (1,253 shares)	12,342
	BlackRock Government Income Inv A	Registered Investment Company (1,708 shares)	17,630
	BlackRock Large Cap Value Inv A	Registered Investment Company (1,302 shares)	17,360
	BlackRock Small Cap Growth II Inv A	Registered Investment Company (1,037 shares)	11,575
	BlackRock Value Opportunities Inv A	Registered Investment Company (2,767 shares)	41,206
	BlackRock Global Allocation Inv A	Registered Investment Company (2,742 shares)	49,046
	Subtotal - Registered Investment Companies		622,764
	* Participant Loans	4.25% to 6% notes receivable; collateralized by participant accounts	18,233
	Total		\$ 640,997

* - represents a party-in-interest

The accompanying notes are an integral part of this schedule.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Schedule H, line 4a - Schedule of Delinquent Participant Contributions and Loan Repayments
Sponsor FEIN 31-1718877, Plan No. 001
December 31, 2009

Month	Participant Contributions and Loan Repayments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Not Corrected	Corrected Outside VFCP	Pending Correction in VFCP	
January, 2008	\$ 3,060	\$ 3,060	\$ -	\$ -	\$ -
February, 2008	3,412	3,412	-	-	-
March, 2008	2,623	2,623	-	-	-
April, 2008	3,578	3,578	-	-	-
May, 2008	4,507	4,507	-	-	-
June, 2008	3,512	3,512	-	-	-
July, 2008	4,087	4,087	-	-	-
August, 2008	3,206	3,206	-	-	-
September, 2008	1,700	1,700	-	-	-
October, 2008	4,117	4,117	-	-	-
November, 2008	3,055	3,055	-	-	-
December, 2008	3,162	3,162	-	-	-
January, 2009	4,125	4,125	-	-	-
February, 2009	2,316	2,316	-	-	-
March, 2009	2,243	2,243	-	-	-
April, 2009	2,916	2,916	-	-	-
May, 2009	2,674	2,674	-	-	-
June, 2009	2,854	2,854	-	-	-
July, 2009	3,503	3,503	-	-	-
August, 2009	2,841	2,841	-	-	-
September, 2009	2,145	2,145	-	-	-
October, 2009	3,601	3,601	-	-	-
November, 2009	2,893	2,893	-	-	-
December, 2009	3,733	3,733	-	-	-
Totals	<u>\$ 75,863</u>	<u>\$ 75,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.