# 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

**2010**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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

**B** This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

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

**1a** Name of plan
DANA KEPNER COMPANY 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan 01/01/1992

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

700 ALCOTT STREET
DENVER, CO 80204

**2b** Employer Identification Number (EIN) 84-1292785

**2c** Sponsor's telephone number 303-446-3976

**2d** Business code (see instructions) 423990

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/06/2011 | ANN ENGLEHART |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
DANA KEPNER COMPANY INC.

700 ALCOTT STREET
DENVER, CO 80204

**3b** Administrator's EIN
84-1292785

**3c** Administrator's telephone number
303-446-3976

**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** | 192 |
| **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** | 147 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 35 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 182 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 182 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 178 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 13 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 2S 2T 3D

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

**9a** Plan funding arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | 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)** | X | 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)** | X | **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)** | X | **H** (Financial Information) |
| **(2)** | | **I** (Financial Information – Small Plan) |
| **(3)** | | **A** (Insurance Information) |
| **(4)** | X | **C** (Service Provider Information) |
| **(5)** | X | **D** (DFE/Participating Plan Information) |
| **(6)** | | **G** (Financial Transaction Schedules) |

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2010**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

**A** Name of plan
DANA KEPNER COMPANY 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
DANA KEPNER COMPANY INC.

**D** Employer Identification Number (EIN)
84-1292785

## 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).. . . . . [X] 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

AMERICAN CENTURY INVESTMENTS

44-6006315

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

AMERICAN FUNDS

95-1411037

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

BARON CAPITAL GROUP

13-3122938

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

DAVIS FUNDS

52-1346931

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

DODGE & COX

94-1441976

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

INVESCO VAN KAMPEN

58-2287224

**(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

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**(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)

WELLS FARGO BANK, N.A.

94-1347393

| (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? |
|---|---|---|---|---|---|---|
| 15 19 21 37 38 50 59 60 63 | SERVICE PROVIDER | 3753 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

**(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan 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

**2010**

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

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

**A** Name of plan
DANA KEPNER COMPANY 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
DANA KEPNER COMPANY INC.

**D** Employer Identification Number (EIN)
84-1292785

**Part I** **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO STABLE RETURN FUND N6

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 52-2251407-001 | C | 528392 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO S&P MIDCAP INDEX

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 94-3224226-001 | C | 472910 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

## Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

# 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

**2010**

**This Form is Open to Public Inspection**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

**A** Name of plan
DANA KEPNER COMPANY 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
DANA KEPNER COMPANY INC.

**D** Employer Identification Number (EIN)
84-1292785

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 31893 | 31729 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 371215 | 406245 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 1152804 | 1001302 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 4381357 | 5142063 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 5937269 | 6581339 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 5937269 | 6581339 |

## Part II Income and Expense Statement

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

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 111319 | |
| | **(B)** Participants | 2a(1)(B) | 414052 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 525371 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 19567 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 19567 |
| | **(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) | 78813 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 78813 |
| | **(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) | | 0 |

| | | (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) | | 0 |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 109752 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 478509 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1212012 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 564114 | |
| (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) | | 564114 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 3828 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 3828 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 567942 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 644070 |
| 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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: EKS & H (2) EIN: 84-0869721

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

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

## Part IV Compliance Questions

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

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** | Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |
| **b** | Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| **e** | Was this plan covered by a fidelity bond? | 4e | X | | 500000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | X | |

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

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

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

OMB No. 1210-0110

**2010**

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

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

**A** Name of plan
DANA KEPNER COMPANY 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
DANA KEPNER COMPANY INC.

**D** Employer Identification Number (EIN)
84-1292785

## 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** 0

**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): 41-6257133 56-1354495

**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 of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

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

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**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):

# DANA KEPNER COMPANY 401(K) PLAN

**Financial Statements**
**and**
**Independent Auditors' Report**
**December 31, 2010 and 2009**

EKS&H
EHRHARDT • KEEFE
STEINER • HOTTMAN PC
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

**DANA KEPNER COMPANY 401(K) PLAN**

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EKS&H
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STEINER • HOTTMAN PC
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

7979 E. Tufts Avenue, Suite 400
Denver, Colorado 80237-2843
P: 303-740-9400 F: 303-740-9009

# INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Dana Kepner Company 401(k) Plan
Denver, Colorado

We were engaged to audit the financial statements of Dana Kepner Company 401(k) Plan (the "Plan") as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplemental schedules as of and for the year ended December 31, 2010, as listed in the accompanying table of contents. These financial statements and the supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Wells Fargo Bank, N.A., the custodian of the Plan, except for comparing such information with the related information included in the financial statements and the supplemental schedules. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of December 31, 2010 and 2009, and for the year ended December 31, 2010, that the information provided to the Plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and the supplemental schedules taken as a whole. The form and content of the information included in the financial statements and the supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Ehrhardt Keefe Steiner & Hottman PC

October 3, 2011
Denver, Colorado

**DANA KEPNER COMPANY 401(K) PLAN**

**Statements of Net Assets Available for Benefits**

| | December 31, | |
|---|---|---|
| | 2010 | 2009 |
| **Assets** | | |
| Investments, at fair value | | |
| Mutual funds | $ 5,142,063 | $ 4,381,357 |
| Common/collective trusts | 1,001,302 | 1,152,804 |
| Total investments | 6,143,365 | 5,534,161 |
| Receivables | | |
| Employer contributions | 31,729 | 31,893 |
| Participant loans | 406,245 | 371,215 |
| Total receivables | 437,974 | 403,108 |
| Net assets available for benefits | $ 6,581,339 | $ 5,937,269 |

See notes to financial statements.

**DANA KEPNER COMPANY 401(K) PLAN**

**Statement of Changes in Net Assets Available for Benefits**
**For the Year Ended December 31, 2010**

| | |
|---|---|
| Investment income | |
| Net appreciation in fair value of assets | $ 588,261 |
| Interest and dividends | 98,380 |
| Total investment income | 686,641 |
| Contributions | |
| Employee | 414,052 |
| Employer | 111,319 |
| Total contributions | 525,371 |
| Deductions | |
| Benefits paid to participants | (564,114) |
| Administrative fees | (3,828) |
| Total deductions from net assets | (567,942) |
| Net increase | 644,070 |
| Net assets available for benefits | |
| Beginning of year | 5,937,269 |
| End of year | $ 6,581,339 |

See notes to financial statements.

## Note 1 - Description of the Plan and Significant Accounting Policies

The following description of Dana Kepner Company 401(k) Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

### General

The Plan is a defined contribution plan established January 1, 1992. The Plan was amended effective January 1, 2006, and is available to employees who have completed one month of service; Plan entry dates are monthly. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Dana Kepner Company, Inc. (the "Company") administers the Plan. Wayne and Deron Johnson serve as Plan trustee. Wells Fargo Bank, N.A. ("Wells Fargo") serves as Plan custodian, manages Plan investments and maintains the Plan's records. Wells Fargo offers Plan participants a variety of investment options. Individual accounts are invested in the various investment options at the direction of the participants.

### Contributions

Participants may make before-tax contributions up to 100% of their annual compensation, up to Internal Revenue Service ("IRS") limits. The maximum percentage may be reduced by the Plan administrator in certain circumstances. The Plan also permits rollover contributions from other qualified retirement plans. Additional catch-up contributions are available to any participant who is age 50 or older and has made the maximum contributions for the year. Employee contributions to the Plan are made through regular payroll deductions. The Plan adopted a negative deferral election provision to establish a 5% salary reduction amount unless participants elect a different percentage.

The Company may make discretionary matching contributions to the Plan based on each participant's years of service, as defined in the Plan document, and elective contributions, limited to the first 5% of each participant's eligible compensation, as defined in the Plan document. Currently, for participants with less than five years of service, the Company makes a matching contribution equal to 25% of each participant's elective contributions. For participants with at least five years of service, the Company makes a matching contribution equal to 50% of each participant's elective contributions.

### Participants' Accounts

Each participant's account is credited with the participant's contribution, rollover contribution, an allocation of the Company's contributions, forfeitures, and Plan earnings or losses thereon. Allocations are based upon Plan earnings or losses and account balances, as defined in the Plan document. The benefit to which a participant is entitled is the vested portion of the participant's account.

### Vesting

Participants are 100% vested in their voluntary contributions, rollover contributions, and allocated earnings or losses thereon.

**Note 1 - Description of the Plan and Significant Accounting Policies (continued)**

Vesting (continued)

Any employer contributions and the earnings or losses thereon not fully vested when contributed will vest as follows:

| Years of Service | Vested Interest |
|---|---|
| Less than 2 | 0% |
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 or more | 100% |

A participant's account also becomes 100% vested upon death, attaining normal retirement age (the age of 65 or, if later, the sixth anniversary date of the first day of the Plan year during which the participant entered the Plan), retirement due to disability, or if the Plan is terminated.

Participant Loans

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balances. The loans are secured by the balances in the participants accounts and bear interest at rates that range from 4.25% to 9.25%, which are commensurate with local prevailing rates at loan origination, determined quarterly by Wells Fargo. Maturity dates range from February 2011 through December 2021. Principal and interest is paid ratably through payroll deductions per pay period.

Payments of Benefits

Upon termination of service, death, disability, or retirement (age 65 or actual retirement age), if an employee's vested balance is equal to or less than $1,000, a lump-sum distribution equal to the employee's vested account balance will occur. If an employee's vested balance is greater than $1,000 and less than $5,000, a lump-sum distribution to an Independent Retirement Account, established for the benefit of the participant, will be made if, after notification, the employee does not request a distribution. Benefits are recorded when paid.

Participant Termination and Forfeitures

If at the time of termination of employment, the participant is not 100% vested, the non-vested portion ("forfeitures") of the participant's account shall be forfeited. Forfeitures are available to reduce future Company contributions. The balance of this account at December 31, 2010 and 2009 was $1,690 and $4,595, respectively. For the years ended December 31, 2010 and 2009, employer contributions were reduced by $10,870 and $11,448, respectively, from forfeited accounts.

**Note 1 - Description of the Plan and Significant Accounting Policies (continued)**

Valuation of Investments and Income Recognition

Investments of the Plan 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 (Note 3).

The Plan invests in common/collective trusts that contain investment contracts. Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is a 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 statements of net assets available for benefits present the fair value of the investment as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value, if material. No adjustment of the investment from fair value to contract value was required as the contract value approximated the fair value as of December 31, 2010 and 2009, respectively.

The net realized and unrealized investment gain or loss (net appreciation or depreciation in fair value of investments) is reflected in the accompanying statement of changes in net assets available for benefits and is determined as the difference between fair value at the beginning of the year (or date purchased if during the year) and selling price (if sold during the year) or year-end fair value. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recognized on the accrual basis. Dividends are recognized on the ex-dividend date.

Basis of Accounting and Use of Estimates

The accompanying financial statements are prepared on the accrual basis of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Risk and Uncertainties

The Plan provides for various investments which, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

**Note 1 - Description of the Plan and Significant Accounting Policies (continued)**

Risk and Uncertainties (continued)

Additionally, some investments held by mutual funds and common/collective trusts are invested in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of comparable U.S. companies.

Recently Issued Accounting Pronouncements

In September 2010, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans*, which requires participant loans to be classified as loans receivable and measured at unpaid principal balance plus accrued but unpaid interest. Previously, these participant loans were classified as Plan investments, and were subject to the fair value measurement and disclosure requirements of Accounting Standards Codification ("ASC") Topic 820, *Fair Value Measurements and Disclosures*. As permitted under the ASU, the Plan has retrospectively adopted the ASU for the Plan years ended December 31, 2010 and 2009. The adoption of this standard did not have a material impact on the Plan's financial statements.

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Subsequent Events

The Plan has evaluated all subsequent events through October 3, 2011, which is the date the financial statements were available to be issued.

## Note 2 - Investments

Wells Fargo has certified in writing to the Plan administrator that the stated amounts for investments at fair value and participant loans at amortized cost as of December 31, 2010 and 2009, and the income earned on the investments for the year ended December 31, 2010, as reflected in the accompanying financial statements and the supplemental schedules, are complete and accurate.

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's auditors not to perform any auditing procedures with respect to the investment information certified by the Plan custodian except for comparing the information contained therein to information included in the financial statements and the supplemental schedule.

The fair value of investments greater than 5% of net assets available for benefits was the following:

| | December 31, | |
|---|---|---|
| | 2010 | 2009 |
| American Funds Growth Fund of America (R4) Fund | $ 1,316,984 | $ 1,219,029 |
| Dodge & Cox Balanced Fund | $ 673,962 | $ 616,265 |
| American Funds Europacific Growth | $ 557,685 | $ 464,739 |
| Wells Fargo Collective Stable Return Fund | $ 528,392 | $ 810,423 |
| WF Collective (BGI) S&P MidCap Index (N) | $ 472,910 | $ 342,381 |
| Van Kampen Comstock (A) Fund | $ 458,849 | $ 401,527 |
| Wells Fargo Advantage Total Return Bond | $ 335,447 | $ 302,300 |
| Wells Fargo Advantage Dow Jones Target 2030 Fund | $ 329,776 | * |

* Indicates investment was less than 5% of net assets available for benefits at the respective date.

During 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

| | |
|---|---|
| Mutual funds | $ 478,509 |
| Common/collective trusts | 109,752 |
| | $ 588,261 |

## Note 3 - Fair Value Accounting

ASC Topic 820 establishes 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC Topic 820 are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

**Note 3 - Fair Value Accounting (continued)**

Level 2: Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value measured on a recurring basis as of December 31, 2010 and 2009.

Investment assets at fair value as of December 31, 2010:

| Description | Level 1 | Level 2 | Total |
|---|---|---|---|
| Common/collective trusts | | | |
| Principal preservation | $ - | $ 528,392 | $ 528,392 |
| Mid-cap | - | 472,910 | 472,910 |
| Total common/collective trusts | - | 1,001,302 | 1,001,302 |
| Mutual funds | | | |
| Large-cap | 2,044,817 | - | 2,044,817 |
| Target date | 818,173 | - | 818,173 |
| Balanced | 673,962 | - | 673,962 |
| Fixed income | 561,185 | - | 561,185 |
| Global/international | 557,685 | - | 557,685 |
| Small-cap | 486,241 | - | 486,241 |
| Total mutual funds | 5,142,063 | - | 5,142,063 |
| Total investment assets | $ 5,142,063 | $ 1,001,302 | $ 6,143,365 |

## Note 3 - Fair Value Accounting (continued)

Investment assets at fair value as of December 31, 2009:

| Description | Level 1 | Level 2 | Total |
|---|---|---|---|
| Common/collective trusts | | | |
| Principal preservation | $ - | $ 810,423 | $ 810,423 |
| Mid-cap | - | 342,381 | 342,381 |
| Total common/collective trusts | - | 1,152,804 | 1,152,804 |
| Mutual funds | | | |
| Large-cap | 1,881,310 | - | 1,881,310 |
| Balanced | 616,265 | - | 616,265 |
| Fixed income | 596,790 | - | 596,790 |
| Target date | 532,552 | - | 532,552 |
| Global/international | 464,739 | - | 464,739 |
| Small-cap | 289,701 | - | 289,701 |
| Total mutual funds | 4,381,357 | - | 4,381,357 |
| Total investment assets | $ 4,381,357 | $ 1,152,804 | $ 5,534,161 |

Mutual funds with quoted daily net asset values that are directly observable in the marketplace by market participants. The fair value of the mutual funds are equivalent to the net asset value at close of business on the reporting date.

The valuation technique used to measure fair value of the common/collective trusts was based on the fair value of the fund's underlying investments as based on information reported by the investment advisor using the audited financial statements of the common/collective trusts at year-end.

There were no changes to the valuation techniques used during the period.

## Note 4 - Administration of the Plan

The Company discretionarily provides, at no cost to the Plan, certain administrative, accounting, and legal services to the Plan and also pays the cost of certain outside services for the Plan.

## Note 5 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated for any reason, all participants become 100% vested, and the Plan administrator is to distribute each participant's interest to the participant or their beneficiary.

## Note 6 - Party-in-Interest Transactions

Certain Plan investments are managed by Wells Fargo. Wells Fargo is the Plan's custodian; therefore, these transactions qualify as party-in-interest. These transactions are exempt from the prohibited transaction rules.

## Note 7 - Plan Tax Status

The Plan operates under an opinion letter issued on the prototype Plan document adopted by the Company, which was dated March 31, 2008, in which the IRS stated that the prototype Plan was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). Although the Plan has been amended since the date of the opinion letter, the Plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

# SUPPLEMENTAL SCHEDULES

**DANA KEPNER COMPANY 401(K) PLAN**

**Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)**
**As of December 31, 2010**

Employer Identification Number 84-1292785
Plan Number - 002

| (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 |
|---|---|---|---|
| | Common/collective trusts | | |
| * | Wells Fargo | Collective Stable Return Fund | $ 528,392 |
| * | Wells Fargo | S&P MidCap Index Fund | 472,910 |
| | Total common/collective trusts | | 1,001,302 |
| | Mutual funds | | |
| | American Funds | Growth Fund of America R4 Fund | 1,316,984 |
| | Dodge & Cox | Balanced Fund | 673,962 |
| | American Funds | Europacific Growth | 557,685 |
| | Van Kampen | Comstock A Fund | 458,849 |
| * | Wells Fargo | Advantage Total Return Bond Fund | 335,447 |
| * | Wells Fargo | Advantage Dow Jones Target 2030 Fund | 329,776 |
| | Davis NY | Venture A Fund | 268,984 |
| | Baron | Small Cap Fund | 244,033 |
| * | Wells Fargo | Small Co Value I Fund | 242,208 |
| | American Century | Inflation Adjusted Bond Fund | 225,738 |
| * | Wells Fargo | Advantage Dow Jones Target 2040 Fund | 177,673 |
| * | Wells Fargo | Advantage Dow Jones Target 2020 Fund | 160,635 |
| * | Wells Fargo | Advantage Dow Jones Target 2050 Fund | 98,210 |
| * | Wells Fargo | Advantage Dow Jones Target 2010 Fund | 42,105 |
| * | Wells Fargo | Advantage Dow Jones Target Today Fund | 9,774 |
| | Total mutual funds | | 5,142,063 |
| * | Participant loans | Maturity dates: February 2011 to December 2021, interest rates: 4.25% to 9.25%, collateralized by participants' vested account balances | 406,245 |
| | | | $ 6,549,610 |

* Party-in-interest

**DANA KEPNER COMPANY 401(K) PLAN**

**Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions**

Employer Identification Number 84-1292785
Plan Number - 002

| | Total that Constitute Non-Exempt Prohibited Transactions | | | | |
|---|---|---|---|---|---|
| Plan Year | Participant Contributions Transferred Late to Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
| 2010 | $ 6,675 | $ - | $ 6,675 | $ - | $ - |

# DANA KEPNER COMPANY 401(K) PLAN

**Financial Statements**
**and**
**Independent Auditors' Report**
**December 31, 2010 and 2009**

EKS&H
EHRHARDT • KEEFE
STEINER • HOTTMAN PC
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

**DANA KEPNER COMPANY 401(K) PLAN**

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CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

7979 E. Tufts Avenue, Suite 400
Denver, Colorado 80237-2843
P: 303-740-9400 F: 303-740-9009

# INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Dana Kepner Company 401(k) Plan
Denver, Colorado

We were engaged to audit the financial statements of Dana Kepner Company 401(k) Plan (the "Plan") as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplemental schedules as of and for the year ended December 31, 2010, as listed in the accompanying table of contents. These financial statements and the supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Wells Fargo Bank, N.A., the custodian of the Plan, except for comparing such information with the related information included in the financial statements and the supplemental schedules. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of December 31, 2010 and 2009, and for the year ended December 31, 2010, that the information provided to the Plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and the supplemental schedules taken as a whole. The form and content of the information included in the financial statements and the supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Ehrhardt Keefe Steiner & Hottman PC

October 3, 2011
Denver, Colorado

**DANA KEPNER COMPANY 401(K) PLAN**

**Statements of Net Assets Available for Benefits**

| | December 31, | |
|---|---|---|
| | 2010 | 2009 |
| **Assets** | | |
| Investments, at fair value | | |
| Mutual funds | $ 5,142,063 | $ 4,381,357 |
| Common/collective trusts | 1,001,302 | 1,152,804 |
| Total investments | 6,143,365 | 5,534,161 |
| Receivables | | |
| Employer contributions | 31,729 | 31,893 |
| Participant loans | 406,245 | 371,215 |
| Total receivables | 437,974 | 403,108 |
| Net assets available for benefits | $ 6,581,339 | $ 5,937,269 |

See notes to financial statements.

**DANA KEPNER COMPANY 401(K) PLAN**

**Statement of Changes in Net Assets Available for Benefits**
**For the Year Ended December 31, 2010**

| | |
|---|---|
| Investment income | |
| Net appreciation in fair value of assets | $ 588,261 |
| Interest and dividends | 98,380 |
| Total investment income | 686,641 |
| Contributions | |
| Employee | 414,052 |
| Employer | 111,319 |
| Total contributions | 525,371 |
| Deductions | |
| Benefits paid to participants | (564,114) |
| Administrative fees | (3,828) |
| Total deductions from net assets | (567,942) |
| Net increase | 644,070 |
| Net assets available for benefits | |
| Beginning of year | 5,937,269 |
| End of year | $ 6,581,339 |

See notes to financial statements.

## Note 1 - Description of the Plan and Significant Accounting Policies

The following description of Dana Kepner Company 401(k) Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

### General

The Plan is a defined contribution plan established January 1, 1992. The Plan was amended effective January 1, 2006, and is available to employees who have completed one month of service; Plan entry dates are monthly. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Dana Kepner Company, Inc. (the "Company") administers the Plan. Wayne and Deron Johnson serve as Plan trustee. Wells Fargo Bank, N.A. ("Wells Fargo") serves as Plan custodian, manages Plan investments and maintains the Plan's records. Wells Fargo offers Plan participants a variety of investment options. Individual accounts are invested in the various investment options at the direction of the participants.

### Contributions

Participants may make before-tax contributions up to 100% of their annual compensation, up to Internal Revenue Service ("IRS") limits. The maximum percentage may be reduced by the Plan administrator in certain circumstances. The Plan also permits rollover contributions from other qualified retirement plans. Additional catch-up contributions are available to any participant who is age 50 or older and has made the maximum contributions for the year. Employee contributions to the Plan are made through regular payroll deductions. The Plan adopted a negative deferral election provision to establish a 5% salary reduction amount unless participants elect a different percentage.

The Company may make discretionary matching contributions to the Plan based on each participant's years of service, as defined in the Plan document, and elective contributions, limited to the first 5% of each participant's eligible compensation, as defined in the Plan document. Currently, for participants with less than five years of service, the Company makes a matching contribution equal to 25% of each participant's elective contributions. For participants with at least five years of service, the Company makes a matching contribution equal to 50% of each participant's elective contributions.

### Participants' Accounts

Each participant's account is credited with the participant's contribution, rollover contribution, an allocation of the Company's contributions, forfeitures, and Plan earnings or losses thereon. Allocations are based upon Plan earnings or losses and account balances, as defined in the Plan document. The benefit to which a participant is entitled is the vested portion of the participant's account.

### Vesting

Participants are 100% vested in their voluntary contributions, rollover contributions, and allocated earnings or losses thereon.

**Note 1 - Description of the Plan and Significant Accounting Policies (continued)**

Vesting (continued)

Any employer contributions and the earnings or losses thereon not fully vested when contributed will vest as follows:

| Years of Service | Vested Interest |
|---|---|
| Less than 2 | 0% |
| 2 | 20% |
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A participant's account also becomes 100% vested upon death, attaining normal retirement age (the age of 65 or, if later, the sixth anniversary date of the first day of the Plan year during which the participant entered the Plan), retirement due to disability, or if the Plan is terminated.

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Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balances. The loans are secured by the balances in the participants accounts and bear interest at rates that range from 4.25% to 9.25%, which are commensurate with local prevailing rates at loan origination, determined quarterly by Wells Fargo. Maturity dates range from February 2011 through December 2021. Principal and interest is paid ratably through payroll deductions per pay period.

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**Note 1 - Description of the Plan and Significant Accounting Policies (continued)**

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Investments of the Plan 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 (Note 3).

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**Note 1 - Description of the Plan and Significant Accounting Policies (continued)**

Risk and Uncertainties (continued)

Additionally, some investments held by mutual funds and common/collective trusts are invested in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of comparable U.S. companies.

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## Note 2 - Investments

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The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's auditors not to perform any auditing procedures with respect to the investment information certified by the Plan custodian except for comparing the information contained therein to information included in the financial statements and the supplemental schedule.

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|---|---|---|
| | 2010 | 2009 |
| American Funds Growth Fund of America (R4) Fund | $ 1,316,984 | $ 1,219,029 |
| Dodge & Cox Balanced Fund | $ 673,962 | $ 616,265 |
| American Funds Europacific Growth | $ 557,685 | $ 464,739 |
| Wells Fargo Collective Stable Return Fund | $ 528,392 | $ 810,423 |
| WF Collective (BGI) S&P MidCap Index (N) | $ 472,910 | $ 342,381 |
| Van Kampen Comstock (A) Fund | $ 458,849 | $ 401,527 |
| Wells Fargo Advantage Total Return Bond | $ 335,447 | $ 302,300 |
| Wells Fargo Advantage Dow Jones Target 2030 Fund | $ 329,776 | * |

* Indicates investment was less than 5% of net assets available for benefits at the respective date.

During 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

| | |
|---|---|
| Mutual funds | $ 478,509 |
| Common/collective trusts | 109,752 |
| | $ 588,261 |

## Note 3 - Fair Value Accounting

ASC Topic 820 establishes 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC Topic 820 are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

**Note 3 - Fair Value Accounting (continued)**

Level 2: Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value measured on a recurring basis as of December 31, 2010 and 2009.

Investment assets at fair value as of December 31, 2010:

| Description | Level 1 | Level 2 | Total |
|---|---|---|---|
| Common/collective trusts | | | |
| Principal preservation | $ - | $ 528,392 | $ 528,392 |
| Mid-cap | - | 472,910 | 472,910 |
| Total common/collective trusts | - | 1,001,302 | 1,001,302 |
| Mutual funds | | | |
| Large-cap | 2,044,817 | - | 2,044,817 |
| Target date | 818,173 | - | 818,173 |
| Balanced | 673,962 | - | 673,962 |
| Fixed income | 561,185 | - | 561,185 |
| Global/international | 557,685 | - | 557,685 |
| Small-cap | 486,241 | - | 486,241 |
| Total mutual funds | 5,142,063 | - | 5,142,063 |
| Total investment assets | $ 5,142,063 | $ 1,001,302 | $ 6,143,365 |

## Note 3 - Fair Value Accounting (continued)

Investment assets at fair value as of December 31, 2009:

| Description | Level 1 | Level 2 | Total |
|---|---|---|---|
| Common/collective trusts | | | |
| Principal preservation | $ - | $ 810,423 | $ 810,423 |
| Mid-cap | - | 342,381 | 342,381 |
| Total common/collective trusts | - | 1,152,804 | 1,152,804 |
| Mutual funds | | | |
| Large-cap | 1,881,310 | - | 1,881,310 |
| Balanced | 616,265 | - | 616,265 |
| Fixed income | 596,790 | - | 596,790 |
| Target date | 532,552 | - | 532,552 |
| Global/international | 464,739 | - | 464,739 |
| Small-cap | 289,701 | - | 289,701 |
| Total mutual funds | 4,381,357 | - | 4,381,357 |
| Total investment assets | $ 4,381,357 | $ 1,152,804 | $ 5,534,161 |

Mutual funds with quoted daily net asset values that are directly observable in the marketplace by market participants. The fair value of the mutual funds are equivalent to the net asset value at close of business on the reporting date.

The valuation technique used to measure fair value of the common/collective trusts was based on the fair value of the fund's underlying investments as based on information reported by the investment advisor using the audited financial statements of the common/collective trusts at year-end.

There were no changes to the valuation techniques used during the period.

## Note 4 - Administration of the Plan

The Company discretionarily provides, at no cost to the Plan, certain administrative, accounting, and legal services to the Plan and also pays the cost of certain outside services for the Plan.

## Note 5 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated for any reason, all participants become 100% vested, and the Plan administrator is to distribute each participant's interest to the participant or their beneficiary.

## Note 6 - Party-in-Interest Transactions

Certain Plan investments are managed by Wells Fargo. Wells Fargo is the Plan's custodian; therefore, these transactions qualify as party-in-interest. These transactions are exempt from the prohibited transaction rules.

## Note 7 - Plan Tax Status

The Plan operates under an opinion letter issued on the prototype Plan document adopted by the Company, which was dated March 31, 2008, in which the IRS stated that the prototype Plan was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). Although the Plan has been amended since the date of the opinion letter, the Plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

# SUPPLEMENTAL SCHEDULES

**DANA KEPNER COMPANY 401(K) PLAN**

**Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)**
**As of December 31, 2010**

Employer Identification Number 84-1292785
Plan Number - 002

| (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 |
|---|---|---|---|
| | Common/collective trusts | | |
| * | Wells Fargo | Collective Stable Return Fund | $ 528,392 |
| * | Wells Fargo | S&P MidCap Index Fund | 472,910 |
| | Total common/collective trusts | | 1,001,302 |
| | Mutual funds | | |
| | American Funds | Growth Fund of America R4 Fund | 1,316,984 |
| | Dodge & Cox | Balanced Fund | 673,962 |
| | American Funds | Europacific Growth | 557,685 |
| | Van Kampen | Comstock A Fund | 458,849 |
| * | Wells Fargo | Advantage Total Return Bond Fund | 335,447 |
| * | Wells Fargo | Advantage Dow Jones Target 2030 Fund | 329,776 |
| | Davis NY | Venture A Fund | 268,984 |
| | Baron | Small Cap Fund | 244,033 |
| * | Wells Fargo | Small Co Value I Fund | 242,208 |
| | American Century | Inflation Adjusted Bond Fund | 225,738 |
| * | Wells Fargo | Advantage Dow Jones Target 2040 Fund | 177,673 |
| * | Wells Fargo | Advantage Dow Jones Target 2020 Fund | 160,635 |
| * | Wells Fargo | Advantage Dow Jones Target 2050 Fund | 98,210 |
| * | Wells Fargo | Advantage Dow Jones Target 2010 Fund | 42,105 |
| * | Wells Fargo | Advantage Dow Jones Target Today Fund | 9,774 |
| | Total mutual funds | | 5,142,063 |
| * | Participant loans | Maturity dates: February 2011 to December 2021, interest rates: 4.25% to 9.25%, collateralized by participants' vested account balances | 406,245 |
| | | | $ 6,549,610 |

* Party-in-interest

**DANA KEPNER COMPANY 401(K) PLAN**

**Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions**

Employer Identification Number 84-1292785
Plan Number - 002

| | Total that Constitute Non-Exempt Prohibited Transactions | | | | |
|---|---|---|---|---|---|
| Plan Year | Participant Contributions Transferred Late to Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
| 2010 | $ 6,675 | $ - | $ 6,675 | $ - | $ - |

# DANA KEPNER COMPANY 401(K) PLAN

**Financial Statements**
**and**
**Independent Auditors' Report**
**December 31, 2010 and 2009**

EKS&H
EHRHARDT • KEEFE
STEINER • HOTTMAN PC
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

**DANA KEPNER COMPANY 401(K) PLAN**

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CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

7979 E. Tufts Avenue, Suite 400
Denver, Colorado 80237-2843
P: 303-740-9400 F: 303-740-9009

# INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Dana Kepner Company 401(k) Plan
Denver, Colorado

We were engaged to audit the financial statements of Dana Kepner Company 401(k) Plan (the "Plan") as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplemental schedules as of and for the year ended December 31, 2010, as listed in the accompanying table of contents. These financial statements and the supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 2, which was certified by Wells Fargo Bank, N.A., the custodian of the Plan, except for comparing such information with the related information included in the financial statements and the supplemental schedules. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of December 31, 2010 and 2009, and for the year ended December 31, 2010, that the information provided to the Plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and the supplemental schedules taken as a whole. The form and content of the information included in the financial statements and the supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Ehrhardt Keefe Steiner & Hottman PC

October 3, 2011
Denver, Colorado

**DANA KEPNER COMPANY 401(K) PLAN**

**Statements of Net Assets Available for Benefits**

| | December 31, | |
|---|---|---|
| | 2010 | 2009 |
| **Assets** | | |
| Investments, at fair value | | |
| Mutual funds | $ 5,142,063 | $ 4,381,357 |
| Common/collective trusts | 1,001,302 | 1,152,804 |
| Total investments | 6,143,365 | 5,534,161 |
| Receivables | | |
| Employer contributions | 31,729 | 31,893 |
| Participant loans | 406,245 | 371,215 |
| Total receivables | 437,974 | 403,108 |
| Net assets available for benefits | $ 6,581,339 | $ 5,937,269 |

See notes to financial statements.

**DANA KEPNER COMPANY 401(K) PLAN**

**Statement of Changes in Net Assets Available for Benefits**
**For the Year Ended December 31, 2010**

| | |
|---|---|
| Investment income | |
| Net appreciation in fair value of assets | $ 588,261 |
| Interest and dividends | 98,380 |
| Total investment income | 686,641 |
| Contributions | |
| Employee | 414,052 |
| Employer | 111,319 |
| Total contributions | 525,371 |
| Deductions | |
| Benefits paid to participants | (564,114) |
| Administrative fees | (3,828) |
| Total deductions from net assets | (567,942) |
| Net increase | 644,070 |
| Net assets available for benefits | |
| Beginning of year | 5,937,269 |
| End of year | $ 6,581,339 |

See notes to financial statements.

## Note 1 - Description of the Plan and Significant Accounting Policies

The following description of Dana Kepner Company 401(k) Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

### General

The Plan is a defined contribution plan established January 1, 1992. The Plan was amended effective January 1, 2006, and is available to employees who have completed one month of service; Plan entry dates are monthly. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Dana Kepner Company, Inc. (the "Company") administers the Plan. Wayne and Deron Johnson serve as Plan trustee. Wells Fargo Bank, N.A. ("Wells Fargo") serves as Plan custodian, manages Plan investments and maintains the Plan's records. Wells Fargo offers Plan participants a variety of investment options. Individual accounts are invested in the various investment options at the direction of the participants.

### Contributions

Participants may make before-tax contributions up to 100% of their annual compensation, up to Internal Revenue Service ("IRS") limits. The maximum percentage may be reduced by the Plan administrator in certain circumstances. The Plan also permits rollover contributions from other qualified retirement plans. Additional catch-up contributions are available to any participant who is age 50 or older and has made the maximum contributions for the year. Employee contributions to the Plan are made through regular payroll deductions. The Plan adopted a negative deferral election provision to establish a 5% salary reduction amount unless participants elect a different percentage.

The Company may make discretionary matching contributions to the Plan based on each participant's years of service, as defined in the Plan document, and elective contributions, limited to the first 5% of each participant's eligible compensation, as defined in the Plan document. Currently, for participants with less than five years of service, the Company makes a matching contribution equal to 25% of each participant's elective contributions. For participants with at least five years of service, the Company makes a matching contribution equal to 50% of each participant's elective contributions.

### Participants' Accounts

Each participant's account is credited with the participant's contribution, rollover contribution, an allocation of the Company's contributions, forfeitures, and Plan earnings or losses thereon. Allocations are based upon Plan earnings or losses and account balances, as defined in the Plan document. The benefit to which a participant is entitled is the vested portion of the participant's account.

### Vesting

Participants are 100% vested in their voluntary contributions, rollover contributions, and allocated earnings or losses thereon.

**Note 1 - Description of the Plan and Significant Accounting Policies (continued)**

Vesting (continued)

Any employer contributions and the earnings or losses thereon not fully vested when contributed will vest as follows:

| Years of Service | Vested Interest |
|---|---|
| Less than 2 | 0% |
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 or more | 100% |

A participant's account also becomes 100% vested upon death, attaining normal retirement age (the age of 65 or, if later, the sixth anniversary date of the first day of the Plan year during which the participant entered the Plan), retirement due to disability, or if the Plan is terminated.

Participant Loans

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balances. The loans are secured by the balances in the participants accounts and bear interest at rates that range from 4.25% to 9.25%, which are commensurate with local prevailing rates at loan origination, determined quarterly by Wells Fargo. Maturity dates range from February 2011 through December 2021. Principal and interest is paid ratably through payroll deductions per pay period.

Payments of Benefits

Upon termination of service, death, disability, or retirement (age 65 or actual retirement age), if an employee's vested balance is equal to or less than $1,000, a lump-sum distribution equal to the employee's vested account balance will occur. If an employee's vested balance is greater than $1,000 and less than $5,000, a lump-sum distribution to an Independent Retirement Account, established for the benefit of the participant, will be made if, after notification, the employee does not request a distribution. Benefits are recorded when paid.

Participant Termination and Forfeitures

If at the time of termination of employment, the participant is not 100% vested, the non-vested portion ("forfeitures") of the participant's account shall be forfeited. Forfeitures are available to reduce future Company contributions. The balance of this account at December 31, 2010 and 2009 was $1,690 and $4,595, respectively. For the years ended December 31, 2010 and 2009, employer contributions were reduced by $10,870 and $11,448, respectively, from forfeited accounts.

**Note 1 - Description of the Plan and Significant Accounting Policies (continued)**

Valuation of Investments and Income Recognition

Investments of the Plan 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 (Note 3).

The Plan invests in common/collective trusts that contain investment contracts. Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is a 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 statements of net assets available for benefits present the fair value of the investment as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value, if material. No adjustment of the investment from fair value to contract value was required as the contract value approximated the fair value as of December 31, 2010 and 2009, respectively.

The net realized and unrealized investment gain or loss (net appreciation or depreciation in fair value of investments) is reflected in the accompanying statement of changes in net assets available for benefits and is determined as the difference between fair value at the beginning of the year (or date purchased if during the year) and selling price (if sold during the year) or year-end fair value. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recognized on the accrual basis. Dividends are recognized on the ex-dividend date.

Basis of Accounting and Use of Estimates

The accompanying financial statements are prepared on the accrual basis of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Risk and Uncertainties

The Plan provides for various investments which, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

**Note 1 - Description of the Plan and Significant Accounting Policies (continued)**

Risk and Uncertainties (continued)

Additionally, some investments held by mutual funds and common/collective trusts are invested in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of comparable U.S. companies.

Recently Issued Accounting Pronouncements

In September 2010, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans*, which requires participant loans to be classified as loans receivable and measured at unpaid principal balance plus accrued but unpaid interest. Previously, these participant loans were classified as Plan investments, and were subject to the fair value measurement and disclosure requirements of Accounting Standards Codification ("ASC") Topic 820, *Fair Value Measurements and Disclosures*. As permitted under the ASU, the Plan has retrospectively adopted the ASU for the Plan years ended December 31, 2010 and 2009. The adoption of this standard did not have a material impact on the Plan's financial statements.

In January 2010, the FASB issued ASU No. 2010-06, *Improving Disclosures about Fair Value Measurements*. This guidance requires additional disclosure of transfers of assets and liabilities between Levels 1 and 2 of the fair value hierarchy and disclosure of activities, on a gross basis, including purchases, sales, issuances, and settlements in the reconciliation of the assets and liabilities measured under Level 3 of the fair value hierarchy. This standard also clarifies existing disclosure requirements on levels of disaggregation and disclosures about inputs and valuation techniques. ASU No. 2010-06 was effective for the Plan years ending December 31, 2010 and 2009, except for the disclosure requirements on Level 3 activity that will be effective for the Plan's year ending December 31, 2011. The adoption of this standard did not have a material impact on the Plan's financial statements.

Subsequent Events

The Plan has evaluated all subsequent events through October 3, 2011, which is the date the financial statements were available to be issued.

## Note 2 - Investments

Wells Fargo has certified in writing to the Plan administrator that the stated amounts for investments at fair value and participant loans at amortized cost as of December 31, 2010 and 2009, and the income earned on the investments for the year ended December 31, 2010, as reflected in the accompanying financial statements and the supplemental schedules, are complete and accurate.

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's auditors not to perform any auditing procedures with respect to the investment information certified by the Plan custodian except for comparing the information contained therein to information included in the financial statements and the supplemental schedule.

The fair value of investments greater than 5% of net assets available for benefits was the following:

| | December 31, | |
|---|---|---|
| | 2010 | 2009 |
| American Funds Growth Fund of America (R4) Fund | $ 1,316,984 | $ 1,219,029 |
| Dodge & Cox Balanced Fund | $ 673,962 | $ 616,265 |
| American Funds Europacific Growth | $ 557,685 | $ 464,739 |
| Wells Fargo Collective Stable Return Fund | $ 528,392 | $ 810,423 |
| WF Collective (BGI) S&P MidCap Index (N) | $ 472,910 | $ 342,381 |
| Van Kampen Comstock (A) Fund | $ 458,849 | $ 401,527 |
| Wells Fargo Advantage Total Return Bond | $ 335,447 | $ 302,300 |
| Wells Fargo Advantage Dow Jones Target 2030 Fund | $ 329,776 | * |

* Indicates investment was less than 5% of net assets available for benefits at the respective date.

During 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

| | |
|---|---|
| Mutual funds | $ 478,509 |
| Common/collective trusts | 109,752 |
| | $ 588,261 |

## Note 3 - Fair Value Accounting

ASC Topic 820 establishes 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC Topic 820 are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

**Note 3 - Fair Value Accounting (continued)**

Level 2: Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value measured on a recurring basis as of December 31, 2010 and 2009.

Investment assets at fair value as of December 31, 2010:

| Description | Level 1 | Level 2 | Total |
|---|---|---|---|
| Common/collective trusts | | | |
| Principal preservation | $ - | $ 528,392 | $ 528,392 |
| Mid-cap | - | 472,910 | 472,910 |
| Total common/collective trusts | - | 1,001,302 | 1,001,302 |
| Mutual funds | | | |
| Large-cap | 2,044,817 | - | 2,044,817 |
| Target date | 818,173 | - | 818,173 |
| Balanced | 673,962 | - | 673,962 |
| Fixed income | 561,185 | - | 561,185 |
| Global/international | 557,685 | - | 557,685 |
| Small-cap | 486,241 | - | 486,241 |
| Total mutual funds | 5,142,063 | - | 5,142,063 |
| Total investment assets | $ 5,142,063 | $ 1,001,302 | $ 6,143,365 |

## Note 3 - Fair Value Accounting (continued)

Investment assets at fair value as of December 31, 2009:

| Description | Level 1 | Level 2 | Total |
|---|---|---|---|
| Common/collective trusts | | | |
| Principal preservation | $ - | $ 810,423 | $ 810,423 |
| Mid-cap | - | 342,381 | 342,381 |
| Total common/collective trusts | - | 1,152,804 | 1,152,804 |
| Mutual funds | | | |
| Large-cap | 1,881,310 | - | 1,881,310 |
| Balanced | 616,265 | - | 616,265 |
| Fixed income | 596,790 | - | 596,790 |
| Target date | 532,552 | - | 532,552 |
| Global/international | 464,739 | - | 464,739 |
| Small-cap | 289,701 | - | 289,701 |
| Total mutual funds | 4,381,357 | - | 4,381,357 |
| Total investment assets | $ 4,381,357 | $ 1,152,804 | $ 5,534,161 |

Mutual funds with quoted daily net asset values that are directly observable in the marketplace by market participants. The fair value of the mutual funds are equivalent to the net asset value at close of business on the reporting date.

The valuation technique used to measure fair value of the common/collective trusts was based on the fair value of the fund's underlying investments as based on information reported by the investment advisor using the audited financial statements of the common/collective trusts at year-end.

There were no changes to the valuation techniques used during the period.

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Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

# SUPPLEMENTAL SCHEDULES

**DANA KEPNER COMPANY 401(K) PLAN**

**Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)**
**As of December 31, 2010**

Employer Identification Number 84-1292785
Plan Number - 002

| (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 |
|---|---|---|---|
| | Common/collective trusts | | |
| * | Wells Fargo | Collective Stable Return Fund | $ 528,392 |
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| * | Wells Fargo | Advantage Dow Jones Target 2050 Fund | 98,210 |
| * | Wells Fargo | Advantage Dow Jones Target 2010 Fund | 42,105 |
| * | Wells Fargo | Advantage Dow Jones Target Today Fund | 9,774 |
| | Total mutual funds | | 5,142,063 |
| * | Participant loans | Maturity dates: February 2011 to December 2021, interest rates: 4.25% to 9.25%, collateralized by participants' vested account balances | 406,245 |
| | | | $ 6,549,610 |

* Party-in-interest

**DANA KEPNER COMPANY 401(K) PLAN**

**Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions**

Employer Identification Number 84-1292785
Plan Number - 002

| | Total that Constitute Non-Exempt Prohibited Transactions | | | | |
|---|---|---|---|---|---|
| Plan Year | Participant Contributions Transferred Late to Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
| 2010 | $ 6,675 | $ - | $ 6,675 | $ - | $ - |