

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
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2002</u> and ending <u>12/31/2002</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☐ Form 5558;	☐ automatic extension;	☒ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>US YACHIYO, INC. 401(K) RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>09/12/2000</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>US YACHIYO, INC.</u> <u>1177 KELLOGG PARKWAY</u> <u>MARION, OH 43302-1779</u>	2b Employer Identification Number (EIN) <u>31-1643465</u>	2c Sponsor's telephone number <u>740-375-4687</u>	2d Business code (see instructions) <u>339900</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/17/2011</u>	<u>MITSUHIRO NAKAMURA</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") US YACHIYO, IN 1177 KELLOGG PARKWAY MARION, OH 43302-1779	3b Administrator's EIN 31-1643465 3c Administrator's telephone number 740-375-4687
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	53
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	58
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	1
d Subtotal. Add lines 6a , 6b , and 6c	6d	59
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	59
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	33
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	2

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 3E 3H

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2002 and ending 12/31/2002		
A Name of plan US YACHIYO, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. US YACHIYO, INC.	D Employer Identification Number (EIN) 31-1643465	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier PRINCIPAL LIFE INSUANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	4-44657	59	01/01/2002	12/31/2002

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 14084**5** Current value of plan's interest under this contract in separate accounts at year end **5** 122478**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☒ other ▶ PENSION PROVIDER**b** Balance at the end of the previous year **7b** 5216**c** Additions: (1) Contributions deposited during the year **7c(1)** 5411(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 317(4) Transferred from separate account **7c(4)** 6834(5) Other (specify below) **7c(5)** 258(6) Total additions **7c(6)** 12820**d** Total of balance and additions (add **b** and **c(6)**). **7d** 18036**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 203(2) Administration charge made by carrier **7e(2)** 74(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 3675

▶ LOAN WITHDRAWAL

(5) Total deductions **7e(5)** 3952**f** Balance at the end of the current year (subtract **e(5)** from **d**) **7f** 14084

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2002 and ending 12/31/2002

A Name of plan <u>US YACHIYO, INC. 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) <u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>US YACHIYO, INC.</u>	D Employer Identification Number (EIN) <u>31-1643465</u>

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL MONEY MKT SEP ACCT</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-024</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5960</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL BOND & MTGE SEP ACCT</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-1027290-005</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>29525</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LG CP STK IDX SEP ACCT</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10826</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL INTL SM CO SEP ACCT</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-014</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10444</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AMER CENT ULTRA ADV SEP ACCT</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-041</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10468</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AMER CENT VALUE ADV SEP ACCT</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-043</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>27802</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INVESCO LEISURE SEP ACCT</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-059</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>17566</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: **JANUS ADV MID CAP GROWTH SA**
PRINCIPAL LIFE INSURANCE COMPANY

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

c EIN-PN 42-0127290-056	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9887
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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
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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 I (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information—Small Plan 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 01/01/2002 and ending 12/31/2002	
	A Name of plan US YACHIYO, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 US YACHIYO, INC.	D Employer Identification Number (EIN) 31-1643465	

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I

Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.

1 Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
a Total plan assets	1a	99446	154694
b Total plan liabilities	1b		
c Net plan assets (subtract line 1b from line 1a)	1c	99446	154694
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable:			
(1) Employers	2a(1)	19099	
(2) Participants	2a(2)	59493	
(3) Others (including rollovers)	2a(3)	1095	
b Noncash contributions	2b		
c Other income	2c	-17918	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		61769
e Benefits paid (including direct rollovers)	2e	4293	
f Corrective distributions (see instructions)	2f	1859	
g Certain deemed distributions of participant loans (see instructions)	2g		
h Administrative service providers (salaries, fees, and commissions)	2h		
i Other expenses	2i	368	
j Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		6520
k Net income (loss) (subtract line 2j from line 2d)	2k		55249
l Transfers to (from) the plan (see instructions)	2l		

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

	Yes	No	Amount
a Partnership/joint venture interests	3a	X	
b Employer real property	3b	X	
c Real estate (other than employer real property)	3c	X	
d Employer securities	3d	X	
e Participant loans	3e	X	17559

	Yes	No	Amount
3f Loans (other than to participants)		X	
g Tangible personal property		X	

Part II	Compliance Questions
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4 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		25000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

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)

Certifications

Schedule A Information

Principal Life Insurance Company hereby certifies that the information on the Schedule(s) A is complete and accurate to the best of our knowledge.

Financial Information

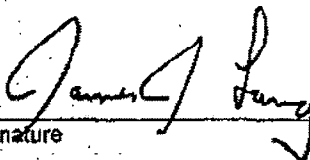
Principal Life Insurance Company hereby certifies that the Financial Information furnished to the Plan Administrator pursuant to 29 CFR 2520.103-5(c) is complete and accurate as to amounts held in our separate accounts and general accounts under our group annuity contract.

Direct Filing Entity Information

"United States Department of Labor Regulations under the Employee Retirement Income Security Act of 1974" require a copy of the asset and liability statements of pooled separate accounts to be filed as part of the Form 5500 Annual Report/Return for each pension, profit sharing or other tax-qualified plan that participates in the pooled separate accounts. However, as an alternative to filing a copy of these statements with your individual 5500 Forms, a plan administrator is granted relief from this filing provided the sponsor of pooled separate accounts files information as outlined in CFR 2520.103-9 directly with the Department of Labor (DOL). Principal Life Insurance Company will submit the required information to the DOL by the Direct Filing Entities deadline. The Employer Identification Number reported for the pooled separate accounts is 42-0127290.

Asset and liability statements for each Principal Life Insurance Company pooled separate account can be viewed online through the Principal Sponsor Service CenterSM at www.principal.com. Principal Life Insurance Company certifies this information is complete and accurate to the best of our knowledge.

I certify, as an authorized representative of Principal Life Insurance Company, that all of the above statements are true and correct.



Signature

05/12/2003

Date



**SCHEDULE P
(Form 5500)****Annual Return of Fiduciary
of Employee Benefit Trust**Official Use Only
OMB No. 1510-0110**2002**This Form is
Open to Public
Inspection.This schedule may be filed to satisfy the requirements under section 6033(a) for
an annual information return from every section 401(a) organization exempt from
tax under section 501(a).Filing this form will start the running of the statute of limitations under
section 6501(a) for any trust described in section 401(a) that is exempt from
tax under section 501(a).Department of the Treasury
Internal Revenue Service

► File as an attachment to Form 5500 or 5500-EZ.

For the trust calendar year 2002
or fiscal trust year beginning

and ending

Please type or print

1a Name of trustee or custodian

ANNIE JOSEPH

b Number, street, and room or suite no. (If a P.O. box, see the instructions for Form 5500 or 5500-EZ.)

1177 KELLOGG PARKWAY

c City or town

MARION

State ZIP code

OH 433021779

2a Name of trust

DISCRETIONARY TRUST FOR US YACHIYO,
INC. 401(K) RETIREMENT PLAN

b Trust's employer identification number

420127290

3 Name of plan if different from name of trust

US YACHIYO, INC. 401(K) RETIREMENT
PLAN4 Have you furnished the participating employee benefit plan(s) with the trust financial information required
to be reported by the plan(s)?

X Yes

No

5 Enter the plan sponsor's employer identification number as shown on Form 5500 or 5500-EZ. ►

311643465

Under penalties of perjury, I declare that I have examined this schedule, and to the best of my knowledge and belief it is true, correct, and complete.
Signature of fiduciary**SIGN HERE** ►

Date ►

For Paperwork Reduction Act Notice and OMB Control Nos., see the inst. for Form 5500 or 5500-EZ. Cat. No. 13504X Schedule P (Form 5500) 2002

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**SCHEDULE R
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor Pension and
Welfare Benefits Administration
Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

Official Use Only

OMB No. 1210-0110

2002

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

For the calendar plan year 2002

or fiscal plan year beginning 01/01/2002

and ending 12/31/2002

A Name of plan

US Yachiyo, Inc. 401(k) Retirement Plan

B Three-digit
plan number

► 001

C Plan sponsor's name as shown on line 2a of Form 5500

US Yachiyo, Inc.

D Employer Identification Number

31-1643465

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

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). } 42-127290

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

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

4 Is the plan administrator making an election under Code section 412(c)(8) or
ERISA section 302(c)(8)? Yes No N/A
If the plan is a defined benefit plan, go to line 7.

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

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

6a Enter the minimum required contribution for this plan year

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

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

If you completed line 6c, do not complete the remainder of this schedule.

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Cat. No. 24419B Schedule R (Form 5500) 2002



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

Part III Amendments

- 8 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased the value of benefits? (See instructions) Yes No

2 1 0 2 0 0 0 2 0 7



**SCHEDULE T
(Form 5500)****Qualified Pension Plan Coverage Information**

This form is required to be filed under section 6058(a) of the Internal Revenue Code (the Code).

▶ File as an attachment to Form 5500.

Department of the Treasury
Internal Revenue Service

Official Use Only

OMB No. 1510-0110

2002This Form Is Open to
Public Inspection.For the calendar plan year 2002
or fiscal plan year beginning

and ending

A Name of plan **US YACHIYO, INC. 401 (K) RETIREMENT
PLAN**B Three-digit
plan number ▶ **001**

C Plan sponsor's name as shown on line 2a of Form 5500

US YACHIYO, INC.

D Employer Identification Number

311643465**Note:** If the plan is maintained by:

- More than one employer and benefits employees who are not collectively-bargained employees, a separate Schedule T may be required for each employer (see the instructions for line 1).
- An employer that operates qualified separate lines of business (QSLOBs) under Code section 414(r), a separate Schedule T may be required for each QSLOB (see the instructions for line 2).

1 If this schedule is being filed to provide coverage information regarding the noncollectively bargained employees of an employer participating in a plan maintained by more than one employer, enter the name and EIN of the participating employer.**1a** Name of participating employer**1b** Employer identification number**2** If the employer maintaining the plan operates QSLOBs, enter the following information:**a** The number of QSLOBs that the employer operates is _____**b** The number of such QSLOBs that have employees benefiting under this plan is _____**c** Does the employer apply the minimum coverage requirements to this plan on an employer-wide rather than a QSLOB basis? _____

Yes

No

d If the entry on line 2b is two or more and line 2c is "No," identify the QSLOB to which the coverage information given on line 3 or 4 relates.**3** Exceptions -- Check the box before each statement that describes the plan or the employer. Also see instructions. If you check any box, do not complete the rest of this Schedule.**a** The employer employs only highly compensated employees (HCEs).**b** ☒ No HCEs benefited under the plan at anytime during the plan year.**c** The plan benefits only collectively-bargained employees.**d** The plan benefits all nonexcludable nonhighly compensated employees of the employer (as defined in Code sections 414(b), (c), and (m)), including leased employees and self-employed individuals.**e** The plan is treated as satisfying the minimum coverage requirements under Code section 410(b)(6)(C).

For Paperwork Reduction Act Notice and OMB Control Numbers, see the Instructions for Form 5500. Cat. No. 22770R Schedule T (Form 5500) 2002

2 7 0 2 C E 0 1 0



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Schedule F (Form 5500) 2002

Page 2

Official Use Only

4 Enter the date the plan year began for which coverage data is being submitted 01012002

a Did any leased employees perform services for the employer at any time during the plan year? Yes ☒ Nob In testing whether the plan satisfies the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4), does the employer aggregate plans? Yes ☒ No

c Complete the following:

(1) Total number of employees of the employer (as defined in Code section 414(b), (c), and (m)), including leased employees and self-employed individuals 112

(2) Number of excludable employees as defined in IRS regulations (see instructions) 46

(3) Number of nonexcludable employees. (Subtract line 4c(2) from line 4c(1)) 66

(4) Number of nonexcludable employees (line 4c(3)) who are HCEs 1

(5) Number of nonexcludable employees (line 4c(3)) who benefit under the plan 59

(6) Number of benefiting nonexcludable employees (line 4c(5)) who are HCEs 1

d Enter the plan's ratio percentage and, if applicable, identify below the disaggregated part of the plan to which the information on lines 4c and 4d pertains (see instructions) 89.2

▶ 401 (K)

e Identify any disaggregated part of the plan and enter the ratio percentage or exception (see instructions).

Disaggregated Part	Ratio Percentage:	Exception:
(1) 401 (K)	89.2	
(2) NONELECTIVE	.	B
(3)	.	

f This plan satisfies the coverage requirements on the basis of (check one):

(1) ☒ the ratio percentage test (2) ☐ average benefit test

2 7 0 2 C E D 2 0 \$

