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 10/01/2010 and ending 09/30/2011

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
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/1995

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
WESTERN PRECOOLING SYSTEMS

43990 FREMONT BLVD.
FREMONT, CA 94538

2b Employer Identification Number (EIN) 94-2327682

2c Sponsor's telephone number 510-226-4414

2d Business code (see instructions) 812990

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.	02/10/2012	LAWRENCE SNYDER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	02/10/2012	LAWRENCE SNYDER
	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")
WESTERN PRECOOLING SYSTEMS

43990 FREMONT BLVD.
FREMONT, CA 94538

3b Administrator's EIN
94-2327682

3c Administrator's telephone number
510-226-4414

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**	223
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**	173
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	42
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	215
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	215
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	200
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	3
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 2H 2J 3H 3D 2T

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)	[X]	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)	[X]	1	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**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

For calendar plan year 2010 or fiscal plan year beginning 10/01/2010 and ending 09/30/2011

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500.
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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.

1 Coverage Information:

(a) Name of insurance carrier
GREAT-WEST LIFE & ANNUITY INSURANCE 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
84-0467907	68322	931434-01	80	10/01/2010	09/30/2011

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
0	

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(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	

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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	

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	446544
5	Current value of plan's interest under this contract in separate accounts at year end	5	1870630

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 ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	359732
c	Additions: (1) Contributions deposited during the year	7c(1)	73676		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	8665		
	(4) Transferred from separate account	7c(4)	2208		
	(5) Other (specify below)	7c(5)	10188		
	▶ LOAN REPAYMENTS				
	(6) Total additions			7c(6)	94737
d	Total of balance and additions (add **b** and **c(6)**)			7d	454469
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1204		
	(2) Administration charge made by carrier	7e(2)	134		
	(3) Transferred to separate account	7e(3)	6587		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	7925
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	446544

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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2010** **This Form is Open to Public Inspection.**

For calendar plan year 2010 or fiscal plan year beginning 10/01/2010 and ending 09/30/2011

A Name of plan	**B** Three-digit plan number (PN) ▶	
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN		002
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
WESTERN PRECOOLING SYSTEMS	94-2327682	

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

GREAT WEST LIFE & ANNUITY COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

84-0467907

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

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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)

BROUWER & JANACHOWSKI LLC

1831 TIBURON BLVD
TIBURON, CA 94920-2572

(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?
27 28	NONE	49231	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

SILICON VALLEY ACCOUNTANCY CORP

3150 ALMADEN EXPWY, SUITE 105
SAN JOSE, CA 95118

77-0573994

(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?
10	NONE	14873	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PENSION SPECIALISTS, INC.

35 IRON POINT CIRCLE, SUITE 100
FOLSOM, CA 95630

27-2037969

(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?
13	NONE	14532	Yes [X] No [ ]	Yes [ ] No [X]	1167	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 ☐

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
PENSION SPECIALISTS, INC.	13	1167

(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.
GREAT-WEST LIFE & ANNUITY COMPANY 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111 84-0467907	TPA ALLOWANCE PAYMENT

(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

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(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: SILICON VALLEY ACCOUNTANCY CORP	**b** EIN: 77-0573994	
c Position: ACCOUNTANT		
d Address: 3150 ALMADEN EXPWY SUITE 105 SAN JOSE, CA 95118	**e** Telephone: 408-448-8000	

Explanation: GENERAL DISSATISFACTION WITH THE LEVEL OF CUSTOMER SERVICE PROVIDED.

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 10/01/2010 and ending 09/30/2011

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 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
WESTERN PRECOOLING SYSTEMS

D Employer Identification Number (EIN)
94-2327682

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: FUTUREFUNDS SERIES ACCOUNT II

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

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)
84-0467907-001	P	1870630

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

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a Plan name

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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 10/01/2010 and ending 09/30/2011

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
94-2327682

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)	325000	375000
(2) Participant contributions	1b(2)	94	
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	145758	6580
(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)	1117396	1075373
(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)	57481	46304
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1762957	1870630
(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)	5632210	5881200
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	359732	446544
(15) Other	1c(15)	35298	35253

			(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	9435926	9736884
	Liabilities			
g	Benefit claims payable	1g	52017	
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	52017	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	9383909	9736884

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)	375000	
	(B) Participants	2a(1)(B)	245684	
	(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)		620684
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	8665	
	(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)	3119	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		11784
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	50658	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	256654	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		307312
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	2883770	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2889141	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-5371

			(a) Amount	(b) Total
2b	(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	-60896	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-60896
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-65472
	(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)		-243301
c	Other income	2c		56
d	Total income. Add all **income** amounts in column (b) and enter total	2d		564796
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	129291	
	(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)		129291
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)	29405	
	(2) Contract administrator fees	2i(2)	0	
	(3) Investment advisory and management fees	2i(3)	51210	
	(4) Other	2i(4)	1915	
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		82530
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		211821
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		352975
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) [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: MILLER KAPLAN ARASE & CO, LLP **(2)** EIN: 95-2036255

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		94
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			

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 10/01/2010 and ending 09/30/2011

A Name of plan
WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
94-2327682

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 84-0467907 74-6518191

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):

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

FINANCIAL STATEMENTS

SEPTEMBER 30, 2011 AND 2010

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN

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Independent Auditors' Report

Trustees and Plan Administrator
WPS/Moody Western Profit Sharing 401(k) Plan
43990 Fremont Boulevard
Fremont, California 94538-6057

We have audited the statement of net assets available for benefits of the WPS/Moody Western Profit Sharing 401(k) Plan as of September 30, 2011 and the related statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statement of the Plan as of September 30, 2010 was audited by other auditors whose report dated March 2, 2011 expressed an unqualified opinion on the financial statement.

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

In our opinion, the 2011 financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of September 30, 2011, and the changes in net assets available for benefits for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of delinquent participant contributions, assets (held at end of year) and reportable transactions are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

Miller, Kaplan, Arase & Co., LLP

MILLER, KAPLAN, ARASE & CO., LLP

January 27, 2012

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLA N
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	September 30, 2011	September 30, 2010
ASSETS		
CASH	$ 6,580	$ 2,935
INVESTMENTS, AT FAIR VALUE		
Common Stocks	1,075,373	1,117,396
Mutual Funds and Exchange Traded Funds	5,881,200	5,775,033
Pooled Separate Accounts	1,870,630	1,762,957
Insurance Company General Account Investment	446,544	359,732
Real Estate Investment Trusts	35,253	35,298
TOTAL INVESTMENTS	9,309,000	9,050,416
RECEIVABLES		
Employer Contributions	375,000	325,000
Participant Contributions	-	94
Notes Receivable from Participants	46,304	57,481
TOTAL RECEIVABLES	421,304	382,575
TOTAL ASSETS	9,736,884	9,435,926
PAYABLE	-	52,017
NET ASSETS AVAILABLE FOR BENEFITS	$ 9,736,884	$ 9,383,909

(Attached notes are an integral part of this statement)

EXHIBIT "B"

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011

ADDITIONS	
INVESTMENT INCOME (LOSS)	
Dividends and Interest	$ 402,213
Net (Depreciation) in Fair Value of Investments	(461,220)
NET INVESTMENT (LOSS)	(59,007)
CONTRIBUTIONS AND OTHER ADDITIONS	
Employer Contributions	375,000
Participant Contributions	245,684
Interest on Participant Notes Receivable	3,119
TOTAL CONTRIBUTIONS AND OTHER ADDITIONS	623,803
TOTAL ADDITIONS	564,796
DEDUCTIONS	
Withdrawals and Distributions	129,291
Administrative Expenses	82,530
TOTAL DEDUCTIONS	211,821
NET INCREASE	352,975
NET ASSETS AVAILABLE FOR BENEFITS	
BEGINNING OF YEAR	9,383,909
END OF YEAR	$ 9,736,884

(Attached notes are an integral part of this statement)

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the WPS/Moody Western Profit Sharing 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more specific provisions.

A. General

The Plan is a defined contribution plan established in 1995 to provide benefits to eligible employees of Western Precooling Systems, Inc. and its affiliates who have adopted the Plan (the Company). The Plan was most recently amended and restated effective October 1, 2008 to comply with provisions of the Economic Growth and Tax Relief Reconciliation Act (EGTRRA) and other legislative changes. The Plan administrator believes the Plan is currently designed and operated in compliance with the applicable requirements of the Internal Revenue Code (the "Code") and the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

B. Administration and Expenses

An Administrative Committee manages the operation and administration of the Plan. Three officers of the Company serve as trustees. Great-West Life & Annuity Insurance Company is custodian of participant directed investments under the elective deferral portion of the Plan. Assets of the profit sharing portion of the Plan are maintained in custodial brokerage accounts with Charles Schwab Institutional. An investment manager designated by the trustees has the authority to direct the investment of profit sharing plan assets subject to guidelines established by the trustees. A third-party administrator processes and maintains the records of participant data.

Mutual fund and pooled separate account management fees and operating expenses are charged directly to the fund and thereby factored into each fund as a reduction in investment return. Certain direct costs of administering the Plan are paid from the profit sharing portion of Plan assets including fees paid to the investment manager, audit, record keeping and administrative fees.

C. Eligibility

Substantially all employees of the Company who have attained age 21 may begin elective deferrals on the first day of the month coincident with or next following commencement of employment. An employee must complete one year of service prior to attaining eligibility for the profit sharing portion of the Plan, and a participant who is not employed on September 30 must have completed a year of service during the Plan year to be eligible for an allocation of an annual profit sharing contribution. Union employees, nonresident aliens and leased employees are specifically excluded from the Plan.

D. Participant Contributions

Participants may elect to have the Company contribute their eligible pre-tax compensation, as defined in the Plan, up to the maximum amount allowable under the Plan document and provisions of the Code. Participants of age 50 or older may elect to make additional catch-up contributions not to exceed the maximum statutory amount. Participants who make pre-tax contributions to the Plan receive an equivalent reduction in taxable compensation. The Plan permits participants to make rollover contributions of eligible amounts received from other tax-qualified retirement plans. Such contributions are subject to the approval of the Plan administrator and will be invested in accordance with participant directions.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

E. Company Profit Sharing Contributions

The Company may make discretionary profit sharing contributions as defined in the Plan and as approved by the Company. The Company authorized a profit sharing contribution of $375,000 for the Plan year ended September 30, 2011 which was funded on December 14, 2011.

F. Participant Accounts

Elective deferral and rollover accounts are administered by Great-West and are valued on a daily basis. Such accounts are credited with participant contributions, rollover contributions, and participants' elective investment earnings or losses and expenses. A separate profit sharing account is maintained for each participant that is valued annually as of September 30. Eligible participants receive a share of the Company's profit sharing contribution based on a participant's eligible compensation, as adjusted to integrate with the Social Security Taxable Wage Base plus a pro rata share of investment earnings or losses and expenses.

G. Vesting and Forfeitures

A participant is fully vested immediately as to voluntary contributions, rollover contributions and related earnings. A participant becomes fully vested in his or her Company profit sharing account after three years of credited service. Forfeitures of Company profit sharing contributions may first used to pay Plan administrative expenses. Any remainder of unapplied forfeitures will thereafter be added to the Company profit sharing contributions. There were no forfeitures during the 2011 Plan year.

H. Notes Receivable from Participants

A participant may borrow from his or her elective deferral and rollover accounts up to the lesser of $50,000 or 50 percent of his or her vested account balance subject to a $500 minimum. A loan must be repaid within five years, unless proceeds are used for the purchase of a primary residence, in which case the repayment period may be extended. A loan is secured by the vested balance in the in a participant's account and bears a fixed rate of interest determined at loan inception commensurate with prevailing rates on similar types of borrowings. The specific terms and conditions for participant loans are determined by the Plan administrator. Principal and interest is paid through payroll deductions. Notes receivable from participants at September 30, 2011 carried interest rates ranging from 5.25% to 9.13%.

I. Payment of Benefits

Normal retirement age under the Plan is age 65. Upon termination of service, death, disability or retirement, a participant or beneficiary may choose to maintain his or her account in the Plan or to receive benefits in a lump sum equal to the value of the participant's vested account balance. Hardship distributions are permitted under certain limited circumstances, as defined in the Plan.

J. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. The accounts of participants affected by a partial or complete termination of the Plan are non-forfeitable and will be determined as of the termination date, which will be treated as the valuation date.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Plan maintains its accounting records on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Benefit responsive investment contracts held by a defined contribution plan are required to be reported at fair value. The Plan's investment in the Great-West Guaranteed Portfolio Fund meets the definition of a fully benefit responsive contract (Note 8).

B. New Accounting Pronouncement

The Financial Accounting Standards Board (FASB) recently issued ASU 2010-25, Reporting Loans to Participants by Defined Contribution Pension Plans – a consensus of the FASB Emerging Issues Task Force, clarifying the classification and measurement guidance on participant loans of a defined contribution pension plan. The ASU requires participant loans to be classified as notes receivable from participants and measured at their unpaid principal balance plus accrued unpaid interest. This guidance is a change to the requirement to classify participant loans as investments recognized in accordance with ASC 820, Fair Value Measurements Disclosures. The new guidance is effective for fiscal years ending after December 15, 2010 and must be applied retroactively. The Plan adopted this new guidance for the Plan year ended September 30, 2011.

C. Investment Valuation and Income Recognition

Plan investments are stated 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 7).

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

D. Estimates

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

E. Risks and Uncertainties

Plan investments include a variety of securities that are exposed to various investment risks such as interest rate, market fluctuations and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and statement of changes in net assets available for benefits.

NOTE 3 - INCOME TAX STATUS

The Company adopted a prototype plan that has received an opinion letter from the Internal Revenue Service. The Company believes that the Plan is operated in accordance with, and qualifies under, the applicable requirements of the Code and related state statutes, and that the trust, which forms a part of the Plan, is exempt from Federal income and state franchise taxes.

The Plan has adopted guidance on accounting for uncertainty in income taxes issued by the Financial Accounting Standards Board. The Plan administrator believes the Plan has taken no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this guidance. Information returns for all years for which the applicable statutes of limitations have not expired are subject to examination by authorities.

NOTE 4 - RELATED PARTY TRANSACTIONS

Certain investments offered under the Plan are issued by Great-West, an affiliate of Great West, or Charles Schwab Institutional. Though purchases and sales of these securities are considered party-in-interest transactions under ERISA regulations, such transactions are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 5 - RECLASSIFICATIONS

Certain information reported in the 2010 financial statements has been reclassified to conform to the 2011 presentation.

NOTE 6 - INVESTMENTS

Investments that represent 5% or more of the fair value of the Plan's net assets available for benefits are as follows:

	September 30, 2011	September 30, 2010
Participant Directed:		
Maxim Moderate Profile II Fund	$ 546,624	$ 528,019
Other Participant-Directed Investments Individually Less Than 5% of Net Assets Available For Benefits	1,770,550	1,594,670
	2,317,174	2,122,689
Trustee Directed:		
PIMCO Commodity Real Return Fund	500,641	479,620
Primecap Odyssey Growth Fund	534,726	543,165
Doubline Total Return Fund	761,136	*
FPA New Income Fund	646,960	*
PIMCO All Asset All Authority Fund	627,896	*
PIMCO Unconstrained Bond Fund	772,130	*
PIMCO Total Return Fund	*	1,464,259
Maxim American Century Growth Portfolio Fund	*	524,973
Other Non Participant-directed Investments Individually Less Than 5% of Net Assets Available For Benefits	3,148,337	3,915,710
	6,991,826	6,927,727
	$ 9,309,000	$ 9,050,416

*Fair value is less than 5% of net assets available for benefits.

NOTE 6 - INVESTMENTS (Continued)

Net appreciation (depreciation) in fair value of investments for the year ended September 30, 2011 (including investments purchased, sold, as well as held during the year) was as follows:

Participant Directed	
Pooled Separate Accounts	$ (65,472)
Trustee Directed:	
U.S. Common Stocks and International Stocks	(54,062)
Exchange Traded Funds	(52,265)
Mutual Funds	(289,377)
Real Estate Investment Trusts	(44)
	(395,748)
	$ (461,220)

NOTE 7 - FAIR VALUE MEASUREMENTS

Accounting guidance on measuring fair value establishes a hierarchy which prioritizes valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Under the fair value hierarchy Level 1 inputs are quoted prices in an active market. Level 2 inputs are quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data. Level 3 inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability.

Units of pooled separate accounts are valued at the fair value per unit reported by Great-West based on closing market prices of the accounts' underlying securities. Great-West Guaranteed Portfolio Fund is valued at fair value as determined by Great-West by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (Note 8). Common stock securities and Exchange Traded Funds are valued at the closing price reported on the active market on which the securities are traded. Mutual funds are valued at the net asset value (NAV) of shares held by the Plan at the year end. Real Estate Investment Trusts are recorded at fair value based on the funds' closing net asset value per share as reported by the investment manager and custodian or closing prices provided by third party service providers.

The following tables summarize the Plan's investments at September 30 based on the inputs used to value them:

NOTE 7 - FAIR VALUE MEASUREMENTS (Continued)

	2011			
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts:				
Large Cap	$ -	$ 211,184	$ -	$ 211,184
Small/Mid Cap	-	147,594	-	147,594
International	-	129,908	-	129,908
Balanced	-	1,197,616	-	1,197,616
Bond	-	184,328	-	184,328
Insurance Company General Account Investment - Guaranteed Portfolio Fund	-	446,544	-	446,544
Common Stocks:				
U.S. Large Cap	723,669	-	-	723,669
International	351,704	-	-	351,704
Mutual Funds:				
Large Cap	825,492	-	-	825,492
Small/Mid Cap	442,501	-	-	442,501
International	1,272,195	-	-	1,272,195
Balanced	65,427	-	-	65,427
Bond	2,180,226	-	-	2,180,226
Other	771,010	-	-	771,010
Exchange Traded Funds				
International	324,349	-	-	324,349
Real Estate Investment Trusts	35,253	-	-	35,253
	$ 6,991,826	$ 2,317,174	$ -	$ 9,309,000

	2010			
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts:				
Large Cap	$ -	$ 158,826	$ -	$ 158,826
Small/Mid Cap	-	178,504	-	178,504
International	-	220,579	-	220,579
Balanced	-	1,071,965	-	1,071,965
Bond	-	133,083	-	133,083
Insurance Company General Account Investment Guaranteed Portfolio Fund	-	359,732	-	359,732
Common Stocks:				
U.S. Large Cap	744,344	-	-	744,344
International	373,052	-	-	373,052
Mutual Funds:				
Large Cap	1,414,664	-	-	1,414,664
Small/Mid Cap	437,400	-	-	437,400
International	1,024,192	-	-	1,024,192
Balanced	201,060	-	-	201,060
Bond	1,828,881	-	-	1,828,881
Other	622,443	-	-	622,443
Exchange Traded Funds		-	-	
International	246,393	-	-	246,393
Real Estate Investment Trusts	35,298	-	-	35,298
	$ 6,927,727	$ 2,122,689	$ -	$ 9,050,416

NOTE 8 - GREAT-WEST GUARANTEED PORTFOLIO FUND

Plan investments in the Great-West Guaranteed Portfolio Fund are maintained in a general account by Great-West. Great-West is contractually obligated to repay principal and a specified interest rate to the Plan. Because the fund is fully benefit responsive, contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to this fund. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals and administrative expenses. Participants may direct the withdrawal or transfer of all or a portion of their investment in the fund at contract value. Contract value and fair value of the fund, as reported by Great-West, were equal at September 30, 2011 and 2010.

The crediting interest rate is based on a formula. The average yield of the fund was 2.18% and 2.53% for the 2011 and 2010 plan years, respectively. Certain restrictions may limit the Plan's ability to redeem its investment in the fund at contract value, and market value adjustments and/or redemption charges may apply. The Plan administrator does not believe that any events limiting the Plan's ability to transact at contract value are probable of occurring.

NOTE 9 - DELINQUENT PARTICIPANT CONTRIBUTIONS

During the 2009 Plan year the Company failed to remit $94 of participant contributions within the maximum time period permitted under Department of Labor regulations. Failure to remit or to timely remit participant contributions resulted in a prohibited transaction under Department of Labor regulations. The Company fully restored the accounts of affected participants including earnings from the loss date to the recovery date during the 2011 Plan year.

NOTE 10 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 27, 2012, the date on which the financial statements were available to be issued. There are no subsequent events that require recognition or additional disclosure in the Plan's financial statements.

SUPPLEMENTAL SCHEDULES

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
E.I.N. 94-2327682; PLAN NO. 002
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$94	$ -	$94	$ -	$ -

Check Here ( ) if Late Participant Loan Payments Are Included

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2011

		Carry Value	Fair Value
Participant Directed Investments:			
Pooled Separate Accounts			
American Funds EuroPacific Growth Fund		#	$ 86,535
American Funds Growth Fund of America		#	12,425
Columbia Diversified Equity Income Fund		#	6,171
Davis New York Venture Fund		#	653
Fidelity Advisor Leveraged Co Stock Fund		#	8,980
Lord Abbett Value Opportunities Fund		#	6,871
Marsico Focus Fund		#	32,642
Maxim Aggressive Profile II Fund		#	288,246
Maxim American Century Growth Portfolio Fund		#	54,920
Maxim Bond Index Fund		#	94,051
Maxim Conservative Profile II Fund		#	92,661
Maxim Index 600 Fund		#	106,953
Maxim Loomis Sayles Bond Portfolio Fund		#	22,766
Maxim Moderate Profile II Fund		#	546,624
Maxim S&P 500 Index Fund		#	108,212
Maxim T. Rowe Equity Income Fund		#	53,824
Maxim T. Rowe Price Mid Cap Growth Fund		#	31,317
Maxim U.S. Government Securities Fund		#	45,427
MFS International Value Fund		#	33,831
Nuveen Small Cap Select Fund		#	10,374
Oppenheimer Developing Markets Fund		#	105,469
PIMCO Total Return Fund		#	6,974
Putnam International Capital Opportunities Fund		#	9,542
Ridgeworth Mid-Cap Value Equity Fund		#	59,719
Ridgeworth Small Cap Growth Fund		#	30,333
Royce Total Return Fund		#	15,110
TOTAL - POOLED SEPARATE ACCOUNTS			1,870,630
Insurance Company General Account Investment			
* Guranteed Portfolio Fund		#	446,544
TOTAL - PARTICIPANT DIRECTED INVESTMENTS			2,317,174
Trustee Directed Investments:			
U.S. Common Stocks			
3M Company		$ 11,269	14,358
Altria Group, Inc.		20,547	14,745
AT&T, Inc.		11,510	13,689
Berkshire Hathaway, Inc.		133,039	142,080
Boeing Co.		7,178	9,682
Bristol Myers Squibb Company		15,339	20,397
Chevron Corporation		11,619	19,444
ConocoPhillips		12,153	15,197
Forward		$ 222,654	$ 249,592

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2011

	Carry Value	Fair Value
Trustee Directed Investments: (Continued)		
U.S. Common Stocks (Continued)		
Forwarded	$ 222,654	$ 249,592
Dominion Resources, Inc.	12,478	15,231
Du Pont de Nemour & Company	9,543	11,192
Eli Lilly & Company	16,982	13,679
Nextera Energy, Inc.	11,389	12,425
General Electric Company	23,020	18,264
Genuine Parts Company	10,536	14,224
H. J. Heinz Company	12,566	16,658
Intel Corporation	8,502	9,387
Johnson & Johnson	14,296	14,649
Kimberly-Clark Corporation	15,484	17,042
Kraft Foods, Inc.	16,429	18,133
Microsoft Corporation	14,216	15,058
Philip Morris International, Inc.	9,573	14,971
Tortoise Energy Infrastructure Corporation	189,145	261,261
Travelers Companies ,Inc	6,805	8,284
Verizon Communications Inc.	11,600	13,616
TOTAL - U.S. COMMON STOCKS	$ 605,218	$ 723,666
International Stocks		
ABB Ltd.	$ 2,782	$ 2,220
Asahi Glass Co. Ltd.	5,365	4,498
AstraZeneca Plc.	19,696	21,736
BAE Systems Plc.	5,363	4,331
Bayer AG	6,613	5,561
BHP Billiton Ltd.	6,987	6,644
BNP Parisbas	6,411	4,233
BOC Hong Kong Holdings Ltd.	5,125	4,719
British American Tobacco Plc.	8,107	11,015
Canadian Oil Sands Ltd.	8,902	5,594
Chunghwa Telecom Co. Ltd.	4,573	6,336
CIA Energetica de Minas Gerais	4,064	4,749
Companhia Siderurgica Nacional	3,260	3,494
Deutsche Post AG	6,428	4,391
Diageo Plc.	15,647	21,261
Enerplus Corporation	12,043	5,890
Fosters Group Ltd.	8,854	8,980
France Telecom	5,768	4,093
GDF Suez S.A.	5,514	3,914
HSBC Holdings Plc.	14,347	14,455
MTN Group Ltd.	9,949	8,078
Forward	$ 165,798	$ 156,192

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2011

	Carry Value	Fair Value
Trustee Directed Investments: (Continued)		
International Stocks (Continued)		
Forwarded	$ 165,798	$ 156,192
Muenchener Rueckver ADRF	4,102	3,640
Nestle S.A.	5,352	8,274
Nitto Denko Corporation	9,803	7,617
Nokia Corporation	11,567	4,584
Novartis AG	5,984	8,365
Petrochina Co. Ltd.	9,035	14,459
QBE Insurance Group Ltd.	10,186	6,009
Roche Holdings Ltd.	6,774	7,693
Royal Dutch Shell Plc.	24,078	21,718
Siemens AG	5,384	5,387
Siliconware Precision Industries Co. Ltd.	3,816	2,868
Singapore Telecommunications Ltd.	3,978	6,589
Smiths Group Plc.	5,974	5,683
Taiwan Semiconductor Manufacturing Co. Ltd.	7,404	8,344
Telefonica S.A.	4,495	3,824
Tesco Plc.	7,818	7,243
Total S.A.	3,955	3,510
Treasury Wine Estate	-	2,193
Unilever NV	20,609	27,869
United Overseas Bank Ltd.	3,892	6,523
Vodafone Group Plc.	24,883	26,815
Zurich Financial Services	6,521	6,308
TOTAL - INTERNATIONAL STOCKS	351,408	351,707
Exchange Traded Funds		
Alps Trust ETF	130,220	130,150
Vanguard MSCI Emerging Markets ETF	265,855	194,199
TOTAL - EXCHANGE TRADED FUNDS	396,075	324,349
Mutual Funds		
Artisan Midcap Value Fund	291,893	291,817
Columbia Acorn Fund	159,776	150,684
Doubline Total Return Fund	740,400	761,136
Harbor International Fund	378,942	335,056
JP Morgan U.S. Large Cap Fund	350,000	290,766
FPA New Income Fund	648,143	646,960
PIMCO All Asset All Authority Fund	692,265	627,896
Forward	$ 3,261,419	$ 3,104,315

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 94-2327682; PLAN NO. 002
SEPTEMBER 30, 2011

	Carry Value	Fair Value
Trustee Directed Investments: (Continued)		
Mutual Funds (Continued)		
Forwarded	$ 3,261,419	$ 3,104,315
PIMCO Commodity Real Return Fund	562,910	500,641
PIMCO Unconstrained Bond Fund	787,000	772,130
Primecap Odyssey Growth Fund	543,702	534,726
Selected American Shares	70,188	65,427
Third Avenue International Value Fund	229,937	212,745
Wintergreen Fund	95,000	96,498
* Schwab US Treasury Money Fund	270,369	270,369
TOTALS - MUTUAL FUNDS	5,820,525	5,556,851
Real Estate Investment Trusts		
HCP Inc.	12,170	12,972
Health Care Real Estate Investment Trust	12,911	15,444
Primaris Real Estate Investment Trust	2,604	3,344
Riocan Real Estate Investment Trust	1,408	3,493
TOTALS - REAL ESTATE INVESTMENT TRUSTS	29,093	35,253
TOTAL - TRUSTEE DIRECTED INVESTMENTS	7,202,319	6,991,826
* Participant Loans (Interest Rates of 5.25% to 9.13%)	-	46,304
TOTAL	$ 7,202,319	$ 9,355,304

* Party-in-interest
\# Participant-directed

WPS/MOODY WESTERN PROFIT SHARING 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
E.I.N. 94-2327682; PLAN NO. 002
OCTOBER 1, 2010 TO SEPTEMBER 30, 2011

Identity of party involved	Description of assets (include interest rate and maturity in case of a loan)	Purchase price	Selling price	Cost of asset	Net gain or (loss)
* Schwab U.S. Treasury Money Fund	Mutual Fund	$ 1,538,221	$ -	$ 1,538,221	$ -
		-	1,410,700	1,410,700	-
FPA New Income Fund	Mutual Fund	781,700	-	781,700	-
		-	132,500	133,557	(1,057)
PIMCO Unconstrained Bond Fund	Mutual Fund	787,000	-	787,000	-
American Funds Growth Fund of America	Pooled Separate Account	-	588,637	528,827	59,810
PIMCO Total Return Fund	Pooled Separate Account	100,000	-	100,000	-
		-	1,547,971	1,653,056	(105,085)

* Party in interest

Schedule H, line 4i

Schedule of Assets (Acquired and Disposed of Within Year)

For the plan year beginning 10/01/2010 and ending 09/30/2011
Name of plan: WPS/Moody Western Profit Sharing 401(k) Plan
Employer Identification Number: 94-2327682 Three-digit plan number: 002

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of acquisitions	(d) Proceeds of dispositions
ITAU Uni Bnco Multi ADRF	International Stock	2995	2599
Singapore Airls LTD	International Stock	6148	4886
Eni Spa ADR	International Stock	2964	2713
Asahi Glass Co LTD ADR	International Stock	3088	2376
Pimco Total Return Portfolio	Mutual Fund	188798	181800
FPA New Income Fund	Mutual Fund	133557	132500
American Fd Growth Fund Of America	Mutual Fund	3854	3995
Selected American Shares	Mutual Fund	2597	2765

Schedule H, line 4i

Schedule of Assets (Held At End of Year)

For the plan year beginning 10/01/2010 and ending 09/30/2011
Name of plan: WPS/Moody Western Profit Sharing 401(k) Plan
Employer Identification Number: 94-2327682 Three-digit 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	(d) Cost	(e) Current Value
	Maxim Aggressive Profile II	Great West Life	278,830.14	288,246.48
	Maxim Moderate Profile II	Great West Life	452,889.55	546,542.98
	Maxim Conservative Profile II	Great West Life	71,212.91	92,660.65
	Maxim American Century Growth Portfolio	Great West Life	58,343.79	54,919.78
	American Funds Europacific R3	Great West Life	94,140.69	86,534.73
	MFS International Value R2	Great West Life	34,660.01	33,831.34
	Oppenheimer Global A	Great West Life	113,699.66	105,468.86
	Putnam Intl Capital Opportunities	Great West Life	10,824.50	9,542.41
	First American Small Cap Select	Great West Life	12,790.09	10,373.91
	Maxim Index 600	Great West Life	112,502.12	106,953.13
	Royce Total Return K	Great West Life	15,928.25	15,109.84
	STI Classic Small Cap Growth	Great West Life	33,508.71	30,333.20
	Ridgeworth Mid-Cap Value Equity A	Great West Life	67,694.58	59,718.62
	Fidelity Advisor Leveraged Co Stk	Great West Life	13,244.51	8,979.63
	Lord Abbett Value Opportunities	Great West Life	6,783.90	6,870.72
	Maxim T. Rowe Price Mid-Cap Growth	Great West Life	31,097.88	31,317.29
	Maxim T Rowe Price Equity Income	Great West Life	53,505.34	53,824.16
	Maxim S & P 500 Index	Great West Life	112,055.92	108,212.34
	Mariscio Focus	Great West Life	36,243.63	32,641.59
	American Funds Growth Fund	Great West Life	14,616.01	12,424.62
	Columbia Diversified Equity Income	Great West Life	6,712.88	6,171.21
	Davis NY Venture	Great West Life	700.65	653.20
	Maxim Bond Index	Great West Life	79,909.16	94,050.98
	Maxim Loomis Sayles Bond Portfolio	Great West Life	17,932.33	22,765.74
	Maxim US Govt Securities Fund	Great West Life	40,274.25	45,427.22
	Pimco Total Return Admin	Great West Life	6,086.59	6,973.78
	1Port - Guaranteed Portfolio Fund	Great West Life	417,425.76	446,543.67
	Asset Holding Account - 4BPAXCP	Great West Life	80.19	81.16
*	Participant Loans	Interest Rates 5.25% - 9.13%	0.00	46,303.68
	Charles Schwab Cash	Cash	6,579.87	6,579.87
	3M Company	Common Stock	11,269.00	14,358.00
	Altria Group Inc	Common Stock	20,547.00	14,745.50
	AT&T Inc Comm	Common Stock	11,510.00	13,689.60
	Boeing Co	Common Stock	7,178.00	9,681.60
	Bristol Myers Squibb	Common Stock	15,339.00	20,397.00
	Chevron Corp New	Common Stock	11,619.00	19,443.90
	ConocoPhillips	Common Stock	12,153.00	15,196.80
	Dominion Res Inc VA	Common Stock	12,478.00	15,231.00
	Du Pont E I de Nemour&Co.	Common Stock	9,543.00	11,191.60
	Eli Lilly & Company	Common Stock	16,982.00	13,678.90
	Nextera Energy	Common Stock	11,389.00	12,424.60
	General Electric Company	Common Stock	23,020.00	18,264.00
	Genuine Parts Co	Common Stock	10,536.00	14,224.00
	Heinz H J Co	Common Stock	12,566.00	16,658.40
	Intel Corp	Common Stock	8,502.00	9,387.40
	Johnson & Johnson	Common Stock	14,296.00	14,648.70
	Kimberly Clark Corp	Common Stock	15,484.00	17,042.40
	Kraft Foods Inc	Common Stock	16,429.00	18,133.20
	Microsoft Corp	Common Stock	14,216.46	15,058.45
	Philip Morris Intl Inc	Common Stock	9,573.00	14,971.20
	Travelers Companies Inc	Common Stock	6,805.00	8,284.10
	Verizon Communications	Common Stock	11,600.00	13,616.00
	ABB Ltd ADR F	International Stock	2,782.00	2,220.40
	Asahi Glass Co LTD ADR	International Stock	5,365.00	4,498.04
	AstraZeneca Plc ADR	International Stock	19,696.00	21,736.40
	BAE Systems PLC ADR	International Stock	5,363.00	4,330.56
	Bayer A G Sponsored ADRF	International Stock	6,613.00	5,561.37
	BHP Billiton Ltd ADR	International Stock	6,987.00	6,644.00
	BNP Parisbas ADR	International Stock	6,411.00	4,233.41

BOC Hong Kong Hldgs ADRF	International Stock	5,125.00	4,719.48
BR Amer Tobacco Plc ADRF Spon ADR	International Stock	8,107.00	11,014.90
Canadian Oil Sands LTD	International Stock	8,901.52	5,594.10
Chunghwa Telecm New ADRF Sponsored ADR	International Stock	4,573.00	6,336.00
CIA Ener De Minas Gerais Spons	International Stock	4,064.00	4,748.80
CIA Siderurgica Nacional Spons	International Stock	3,260.00	3,493.60
Deutsche Post New ADR	International Stock	6,427.88	4,390.73
Diageo Plc ADR	International Stock	6,117.00	6,833.70
Diageo Plc Isin #Us25243Q2057	International Stock	9,530.00	14,426.70
Enerplus Corp	International Stock	12,043.00	5,889.60
Fosters Group Ltd ADRF	International Stock	8,854.00	8,980.30
France Telecom Sa ADR Reps 1 Ord	International Stock	5,768.00	4,092.50
GDF Suez ADR	International Stock	5,514.00	3,914.03
HSBC Hldgs Plc Adr New F	International Stock	10,840.00	9,510.00
HSBC Holding Plc ADR	International Stock	3,507.00	4,945.20
MTN Group Ltd ADR	International Stock	9,948.65	8,078.13
Muenchener Rueckver ADRF	International Stock	4,102.00	3,639.99
Nestle S A Sponsored ADR Repstg Reg	International Stock	5,352.00	8,273.70
Nitto Denko Corp ADR	International Stock	9,803.36	7,616.76
Nokia Corp Spon Adr F	International Stock	11,567.00	4,584.60
Novartis A G Spon ADR	International Stock	5,984.00	8,365.50
Petrochina Co Ltd Spon ADR	International Stock	9,035.00	14,458.80
QBE Ins Group ADR New	International Stock	10,186.06	6,008.69
Roche Hldg Ltd Spon ADRF	International Stock	6,774.00	7,692.66
Royal Dutch Shell B	International Stock	8,891.96	8,687.00
Royal Dutch Shell B ADR	International Stock	15,185.52	13,030.50
Siemens A G ADR	International Stock	5,384.00	5,387.40
Siliconware Spon Adr 2000	International Stock	3,816.00	2,868.00
Singapore Telecom Ltd Adr New 2006	International Stock	3,978.00	6,588.89
Smiths Group PLC ADR	International Stock	5,974.00	5,683.12
Taiwan Semiconductor Mfg	International Stock	7,404.00	8,343.90
Telefonica Spon ADR F	International Stock	4,495.00	3,824.00
Tesco PLC Sponsored ADRF	International Stock	7,818.00	7,242.86
Total S A ADR	International Stock	3,955.00	3,509.60
Treasury Wine Est ADR - spinoff	International Stock	0.00	2,192.84
Unilever N V Isin#Us9047847093 Se	International Stock	13,790.00	19,523.80
Unilever N V NY shs Newf NY Registry Shs	International Stock	6,819.00	8,344.85
Utd Overseas Sk Spn ADRF	International Stock	3,892.00	6,522.90
Vodafone Group New Adr	International Stock	18,424.00	18,218.60
Vodafone Group Plc	International Stock	6,459.00	8,596.10
Zurich Final Svcs ADR	International Stock	6,521.00	6,308.49
Schwab US Treas Money Fund	Mutual Fund	270,369.22	270,369.22
Alps Trust ETF	Mutual Fund	130,219.99	130,149.60
Artisan Micap Value Fund	Mutual Fund	291,893.00	291,817.12
Columbia Acorn Fund	Mutual Fund	159,776.00	150,684.18
Doubline Total Return	Mutual Fund	740,400.00	761,136.41
Harbor Int'L Fund	Mutual Fund	378,942.00	335,055.59
JP Morgan US Large Cap	Mutual Fund	350,000.00	290,765.74
FPA New Income Fund	Mutual Fund	648,143.00	646,959.97
Pimco All Asset	Mutual Fund	692,265.00	627,896.10
Pimco Commodity Real Return	Mutual Fund	562,910.00	500,641.00
Pimco Unconstrained Bond	Mutual Fund	787,000.00	772,129.50
Primecap Odyssey Growth	Mutual Fund	543,702.00	534,726.42
Selected American Shares	Mutual Fund	70,188.00	65,427.32
Third Avenue Intl Value	Mutual Fund	229,937.00	212,745.08
Vanguard Emerging Markets	Mutual Fund	265,855.00	194,198.60
Wintergreen Fund	Mutual Fund	95,000.00	96,498.43
H C P Inc.	REIT	12,170.00	12,972.20
Health Care Reit Inc	REIT	12,911.00	15,444.00
Primarus Retail Real Estate	REIT	2,604.00	3,344.38
Riocan Real Est Invt Trf Unit	REIT	1,408.00	3,493.13
Berkshire Hathaway Cl B	Stock	133,039.00	142,080.00
Tortoise Egy Infrastruct	Stock	189,145.00	261,261.00

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning 10/01/2010 and Ending 09/30/2011
Name of Plan: WPS/MOODY WESTERN PROFIT SHARING 401(K) PLAN
Employer Identification Number: 94-2327682 Three-digit plan number: 002

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ____	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
		$93		

Schedule H, line 4j
Schedule of Reportable Transactions.

Name of Employer: **WESTERN PRECOOLING SYSTEMS**

Employer identification number: **94-2327682**

Plan Year **10/01/2010** to **09/30/2011**

Three-digit plan number ▶ **002**

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase Price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Schwab USTrea Mny Fd	Mutual Fund	1538221				1538221		0
Schwab USTrea Mny Fd	Mutual Fund		1410700			1410700		0
FPA New Income Fund	Mutual Fund	781700				781700		0
FPA New Income Fund	Mutual Fund		132500			133557		-1057
PIMCO Unconstrained	Mutual Fund	787000				787000		0
American Funds GFA	Pooled Separate Account		588637			528827		59810
PIMCO Total Return	Pooled Separate Account	100000				100000		0
PIMCO Total Return	Pooled Separate Account		1547971			1653056		-105085