	Form 5500-SF	F Short Form Annual Return/Report of Small Employee OMB Nos. 1210-0110 Benefit Plan							
	Department of the Treasury Internal Revenue Service	_		ctions 104 and 4065 of the Employee	_	2	2011		
	Department of Labor nployee Benefits Security Administration	Retirement Income Security Act of	1974 (ERI	ISA), and sections 6057(b) and 6058 Code (the Code).		This Form i	s Open to Public pection		
	ension Benefit Guaranty Corporation		dance witl	h the instructions to the Form 5500)-SF.		peolion		
	art I Annual Report Id calendar plan year 2011 or fisca	entification Information	4	and anding 1	0/04/0	2044			
		al plan year beginning 01/01/201			0/31/2				
	This return/report is for:		•	e-employer plan (not multiemployer)		a one-particip	bant plan		
в	This return/report is:	the first return/report		eturn/report					
•				an year return/report (less than 12 mc	onths)	_			
C	C Check box if filing under:								
De	Part II Basic Plan Information—enter all requested information								
	Name of plan	nation—enter all requested information	ation		1h	Three-digit			
	LD PROJECTS DEFINED BEN	EFIT PLAN			10	plan number			
						(PN) 🕨	002		
					1c	Effective date of 01/01	•		
	Plan sponsor's name and addre HOLDINGS, INC.	ess; include room or suite number (e	mployer, if	for a single-employer plan)	2b	Employer Identit (EIN) 16-15	fication Number		
21 4	WRENCE PAQUETTE INDUS				2c	Sponsor's telep 518-298			
	MPLAIN, NY 12919				2d	Business code (48899			
3a Plan administrator's name and address (if same as plan sponsor, enter "Same") JRO HOLDINGS, INC. 21 LAWRENCE PAQUETTE INDUSTRIAL DRI					3b	Administrator's 1 16-15	E IN 17588		
		CHAMPLAIN,			3c	518-298			
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the at the plan number from the last return/report.							02197		
а	a Sponsor's name WORLD PROJECTS INTERNATIONAL, INC. 4C PN 002								
5a	5a Total number of participants at the beginning of the plan year								
b	Total number of participants at	the end of the plan year			5b		0		
С		count balances as of the end of the p	• •	-	5c				
6a	Were all of the plan's assets d	uring the plan year invested in eligibl	e assets?	(See instructions.)			X Yes 🗌 No		
b				ndent qualified public accountant (IQF			🗙 Yes 🗌 No		
		,		ons.) SF and must instead use Form 550					
Pa	rt III Financial Informa								
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End	of Year		
а	Total plan assets		7a	3558104			0		
b	Total plan liabilities		7b						
C	Net plan assets (subtract line 7	b from line 7a)	7c	3558104			0		
8	Income, Expenses, and Transf			(a) Amount		(b) 1	otal		
а	Contributions received or recei	vable from:	8a(1)	3301					
			8a(2)						
			8a(3)						
b	Other income (loss)			122798					
С	Total income (add lines 8a(1),	8a(2), 8a(3), and 8b)	8c				126099		
d		ollovers and insurance premiums	. 8d	3684203					
е	Certain deemed and/or correct	ive distributions (see instructions)	8e	0					
f	Administrative service provider	s (salaries, fees, commissions)	8f						
g	•		8g						
h		3e, 8f, and 8g)	8h				3684203		
i	()(8h from line 8c)					-3558104		
J	I ransfers to (from) the plan (se	ee instructions)	8j						

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

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Part IV Plan Characteristics

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

1G 1H 3D 1A 3H

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

Part	V Compliance Questions							
10	During the plan year:		Yes	No	Α	mount		
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		x				
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		x				
С	Was the plan covered by a fidelity bond?	10c	Х			400000		
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		Х				
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X				
f	Has the plan failed to provide any benefit when due under the plan?	10f		Х				
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		Х				
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		Х				
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i						
Part	Part VI Pension Funding Compliance							
11	11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))							
12	12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?							
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)							
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruct granting the waiver.					•		
lf y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		_	-	1			
b	Enter the minimum required contribution for this plan year			12b				
С	Enter the amount contributed by the employer to the plan for this plan year			12c				
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left o negative amount)			12d				
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No N/A		
Part	/II Plan Terminations and Transfers of Assets							
13a	Has a resolution to terminate the plan been adopted in any plan year?			XY	′es No			
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	1:	3a			0		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought u of the PBGC?					X Yes No		
С	C If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)							
1	13c(1) Name of plan(s): 13c(2) EIN(s) 13c(3) PN(s)							
Caut	Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.							

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

SIGN	Filed with authorized/valid electronic signature.	05/24/2012	KEVIN O SHEA			
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator			
SIGN	Filed with authorized/valid electronic signature.	05/24/2012	KEVIN O SHEA			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor			

SCHEDULE SB Single-Employer Defined Ben							nefit Plan				OMB	No. 121	0-0110						
		(For	m 5500))		0				Inform							2011		
			nt of the Treasu evenue Servic			This set 1	. .		h - 41	المعرفة المع									
		Departi	ment of Labor s Security Adm		I		ome S	Security	Act of	f 1974 (ERI	SA) and s	4 of the Employ section 6059 of			This	Form	is Ope	n to Pu	ıblic
			Guaranty Corp							ue Code (th	,						spection		
Fo	calen	dar nla	n vear 201	1 or fiscal pl	an vi	ear beginning		an attac		nt to Form	5500 or \$	5500-SF. and end	dina	10/31/	2011				
				nearest do		ear beginning	0	1101120					ung	10/01/	2011				
						essed for late	filing c	of this re	port u	inless reas	onable ca	ause is establis	hed.						
		of plan										B Three-d	igit				C	02	
VVC	RLD	ROJE	CIS DEFI	NED BENEF	-II P	LAN						plan nu	mber (I	PN)					
				shown on lii	ne 2a	a of Form 5500) or 55	00-SF				D Employe	r Identi	ficatio	n Num	ıber (E	EIN)		
JR) HOL	DINGS	, INC.									16-1517588							
F -	ype of	plan:	X Single	Multiple	<u>م</u>	Multiple-B			F	Prior year pla	on cizo:	100 or fewer)1-500		loro tł	nan 500		
		İ			-A					noi yeai pia	an size. 🗡	100 of lewel		7-500			ian 300		
<u>Ра</u> 1	art I		sic Infor			Nonth _01	r		01	Year_	2011								
2	Asse		aluation dat	le.	N		L	Day	51	rear_	2011								
-			t value											а					3549681
	b	Actuar	ial value											b					3549681
3	Fund	ding tar	get/particip	ant count b	reako	down:					(1) N	lumber of partic	cipants			(2) F	unding	Target	
	а	For re	tired partici	pants and b	enefi	iciaries receivi	ng pay	/ment		3a		· · ·		0			0	0	0
									93057										
	С	For ac	tive particip	pants:															
		(1) N	Ion-vested	benefits						3c(1))								0
		(2) V	ested bene	efits						3c(2)									3333732
		(3) T	otal active							3c(3)				7					3333732
	d	Total.								3d				9					3426789
4	If the	e plan i	s in at-risk	status, chec	k the	box and com	plete li	ines (a)	and (I	b)									
	а	Fundir	ig target dis	sregarding p	resc	ribed at-risk as	ssump	tions					4	а					
	b											nat have been i		b					
5	Effe		terest rate.					0		, 0				5					5.85 %
6	Targ	et norr	nal cost										(3					0
Sta	emen	t by Er	nrolled Act	tuary															
	accorda	nce with a	applicable law a	and regulations.	In my	opinion, each othe	er assum					nents, if any, is comp experience of the pla							
	combina	tion, offe	r my best estim	nate of anticipate	ed exp	erience under the	olan.												
	SIGN																		
	ERE														05	5/07/20)12		
	Signature of actuary Date MMANUEL B. GARCIA JR. 11-01452																		
		_L D. C														1-014		h a #	
EBG	Type or print name of actuary Most recent enrollment number BG SYSTEMS, INC. 773-866-2088																		
	Firm name Telephone number (including area code)																		
			SON AVE.										lolopin			(interaction	angan		/
	re 324 Cago		659-3317																
					Addr	ess of the firm	1					—							
f 4	0.04	nuhar	not fuller f					lacto-	under .	the statest	in come!	oting this action			o her	ond -			
	actua		not fully ref	nected any r	egula	auon or ruiing	promu	iigated u	under	me statute	in comple	eting this sched	iule, cr	eck th	xoa 91	and s	ee		\square
For	Paper	work R	eduction /	Act Notice a	and (OMB Control	Numb	ers, see	e the i	instructior	s for For	rm 5500 or 550	00-SF.		Sc	hedul	e SB (I		500) 2011 v.012611

Pa	art II	Beginnin	g of year	carryove	er and prefunding	bala	ances							
								(a) C	Carryover balance		(b)	Prefundi	ng balar	ice
7					cable adjustments (line					0				0
8					unding requirement (line					0				0
9	Amoun	t remaining (li	ne 7 minus lii	ne 8)						0				0
10	Interest	t on line 9 usir	ng prior year's	s actual ret	turn of <u>9.77</u> %					0				0
11	Prior ye	ear's excess c	contributions t	o be addeo	d to prefunding balance:									
	a Pres	sent value of	excess contri	butions (lin	ne 38 from prior year)									456389
					e rate of <u>5.90</u> % ex									26927
	C Tota	al available at b	peginning of c	urrent plan	year to add to prefunding	balar	nce						4	483316
	d Por	tion of (c) to b	e added to p	efunding b	balance									0
12	Other r	eductions in b	alances due	to election	s or deemed elections					0				0
13	13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) 0									0				
Р	art III	Funding	g percenta	ages										
14	14 Funding target attainment percentage							14	103	3.58 %				
15	5 Adjusted funding target attainment percentage							15	103	3.58 %				
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding to current year's funding requirement.						nding balan	ices may be used	to reduce	e	16	84	4.94 %		
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage							17		%					
P	Part IV Contributions and liquidity shortfalls													
18	Contrib				rear by employer(s) and	empl	oyees:							
	(a) Dat 1M-DD-Y	ie i	(b) Amount p employer	aid by	(c) Amount paid by employees	Í	(a) D (MM-DD-				(c) Amou emplo	nt paid k	у
)/26/2011			3302		0				*				
							Totals <	18(b)		3302	18(c)	Τ		0
19	Discour	nted employe	r contribution:	s – see ins	tructions for small plan w	vith a	valuation c	date after th	e beginning of the	e vear:				
					imum required contributi					19a				0
b Contributions made to avoid restrictions adjusted to valuation date								0						
							3152							
20	Quarter	ly contributior	ns and liquidit	y shortfalls	3:	,								
	a Did the plan have a "funding shortfall" for the prior year?													
			-		stallments for the current							×	Yes	No
					ete the following table as	•		,		Γ			1 1	
	200				Liquidity shortfall as			r of this plar	n year					
		(1) 1st			(2) 2nd			(3)	3rd			(4) 4th	۱	
			0			C)			0				0

Pa	rt V	Assumptio	ns used to determine f	funding target and targ	get normal cost				
21	Discou	nt rate:			-				
	a Seg	gment rates:	1st segment: 2.94%	2nd segment: 5.82%	3rd segment 6.46 %		N/A, full yield curve used		
	b App	olicable month	(enter code)			21b	0		
22	Weight	ted average ret	irement age			. 22	65		
23	Mortali	ty table(s) (see	e instructions) X Pre	escribed - combined	Prescribed - separate	Substitu	te		
Ра	rt VI	Miscellane	ous items						
24		-	nade in the non-prescribed act						
25	Has a r	method change	e been made for the current pl	an year? If "Yes," see instruc	tions regarding required atta	chment	X Yes No		
26	Is the p	plan required to	provide a Schedule of Active	Participants? If "Yes," see in	structions regarding required	attachmen	tX Yes No		
27									
Pa	rt VII	Reconcilia	ation of unpaid minimu	um required contributi	ons for prior years				
28	Unpaid	l minimum requ	uired contributions for all prior	years		28	0		
29			contributions allocated toward			29	0		
30	0 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)								
Ра	Part VIII Minimum required contribution for current year								
31	31 Target normal cost and excess assets (see instructions):								
	a Target normal cost (line 6)								
	b Excess assets, if applicable, but not greater than 31a 31b								
32	32 Amortization installments: Outstanding Balance Installment								
	a Net	shortfall amorti	ization installment			0	0		
	b Wai	ver amortizatio	n installment			0	0		
33			approved for this plan year, en Day Year			33			
34	Total fu	unding requirer	nent before reflecting carryove	er/prefunding balances (lines	31a - 31b + 32a + 32b - 33)	. 34	0		
				Carryover balance	Prefunding bala	nce	Total balance		
35			use to offset funding		0	0	0		
36	Additio	nal cash requir	rement (line 34 minus line 35)			36	0		
37			ed toward minimum required c			37	3152		
38	Presen	t value of exce	ess contributions for current ye	ear (see instructions)					
	a Tota	al (excess, if an	y, of line 37 over line 36)			. 38a	3152		
	b Port	tion included in	line 38a attributable to use of	prefunding and funding stand	lard carryover balances	. 38b	0		
39	Unpaid	l minimum requ	uired contribution for current y	ear (excess, if any, of line 36	over line 37)	. 39	0		
40	Unpaid	I minimum requ	uired contributions for all years	5		40			
Pa	Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)								
41	If a sho	ortfall amortizati	ion base is being amortized p	ursuant to an alternative amor	tization schedule:				
	a Sche	dule elected					2 plus 7 years 15 years		
	b Eligit	ole plan year(s)) for which the election in line	41a was made					
42						42			
	2 Amount of acceleration adjustment								

	Form 5500-SF Short Form Annual Return/Report of Small Employee OMB Nos. 1210-0110 Benefit Plan								
	Department of the Treasury Internal Revenue Service			tions 104 and 4065 of the Employe		2011			
Em	Department of Labor ployee Benefits Security Administration	Retirement Income Security Act of	1974 (ERI	SA), and section 6057(b) and 6058 Code (the Code).	(a) of	This Form is Open to Public			
_	Pension Benefit Guaranty Corporation	Complete all entries in accorda	ance with	the instructions to the Form 550	0-SF.	Inspection			
P	art I Annual Report	dentification Information							
	the calendar plan year 2011 or fis		01/01,	2011 and ending	10	/31/2011			
A	This return/report is for:	🗙 a single-employer plan	a multiple-e	mployer plan (not multiemployer)	8	a one-participant plan			
в	This return/report is:	the first return/report	he final retu	ırn/report					
_									
~									
C I									
No.	special extension (enter description)								
		mation enter all requested inform	ation.		1b	Three-digit			
Ta	Name of plan					plan number			
	World Projects Define	ed Benefit Plan				(PN) ► 002			
						Effective date of plan 01/01/2004			
2a	Plan sponsor's name and addre	ess; include room or suite number (emplo	over, if for s	ingle-employer plan)		Employer Identification Number			
-4	JRO Holdings, Inc.					(EIN) 16-1517588			
					2c	Plan sponsor's telephone number			
	21 Lawrence Paquette	Industrial Dri				(518) 298-4748			
	ZI Dawrence Faquette	Industriar bit				Business code (see instructions) 488990			
US	Champlain	NY 12919	_						
3a		address (If same as plan sponsor, enter '	"Same")		30	Administrator's EIN			
	Same								
	3c Administrator's telephone number								
4	If the name and/or EIN of the pl	lan sponsor has changed since the last re	eturn/repor	t filed for this plan, enter the	4b	EIN 76-0302197			
-	name, EIN, and the plan number from the last return/report.								
a 5a	international and the second sec	the beginning of the plan year			5a	a 7			
b		the end of the plan year			5b	0			
С	Number of participants with acc	count balances as of the end of the plan	year (define	ed benefit plans do not	50				
-					5c	XYes No			
6a	Were all of the plan's assets du	iring the plan year invested in eligible ass e annual examination and report of an inc	sets? (See	aualified public accountant (IOPA)	** *				
b	under 29 CFR 2520.104-46? (S	See instructions on waiver eligibility and c	conditions.)			XYes No			
	If you answered "No" to eithe	er 6a or 6b, the plan cannot use Form	5500-SF ai	nd must instead use Form 5500.					
Pa	art III Financial Inforn	nation							
7	Plan Assets and Liabilities		201 33	(a) Beginning of Year	_	(b) End of Year			
а	Total plan assets		7a	3,558,104		0			
b	Total plan liabilities		7b		_				
С	Net plan assets (subtract line 7		7c	3,558,104	_	(h) Total			
8	Income, Expenses, and Transfe		and the second second	(a) Amount	it with	(b) Total			
а	Contributions received or received (1) Employers	vable πom:	8a(1)	3,301					
	(2) Participants		8a(2)		183				
	(3) Others (including rollovers))	8a(3)		13				
b	Other income (loss)		8b	122,798					
С	Total income (add lines 8a(1),	8a(2), 8a(3), and 8b)	8c		225	126,099			
d		t rollovers and insurance premiums 8d 3, 684, 203							
-	to provide benefits)								
e		ive distributions (see instructions)	8e 8f		12	Star Barrie Manufactor			
f		s (salaries, fees, commissions)			108				
g	Other expenses	3,684,20							
h :	Total expenses (add lines 8d, 8		8h		S.C.	(3,558,104)			
		e 8h from line 8c)	8i		SY-1				
1	Transfers to (from) the plan (se	ee instructions)	8j	tions for Form 5500-SF	ALC: NO.	Form 5500-SF (2011)			

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

Form 5500-SF 2011

Plan Characteristics

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

Page 2-

1G 1H 3D 1A 3H

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

Par	V Compliance Questions							
10	During the plan year:	Ye	s No	Amount				
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	a	x					
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	ь	x					
с	Was the plan covered by a fidelity bond?	c X	ς	400,000				
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	d	x					
е	Were any fees or commisions paid to any brokers, agents, or other persons by an insurance carrier, insurance services or other organization that provides some or all of the benefits under the plan? (See instructions.)	e	x					
f	Has the plan failed to provide any benefit when due under the plan?	f	x					
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	g	x					
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	h	x					
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	i						
Part	VI Pension Funding Compliance							
11	1 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))							
12	2 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes X No (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)							
a lfy	a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver . Month Day Year If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.							
b	Enter the minimum required contribution for this plan year		12b					
С	Enter the amount contributed by the employer to the plan for this plan year		12c					
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)		12d					
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?	•		Yes No N/A				
Part	VII Plan Terminations and Transfers of Assets							
13a	Has a resolution to terminate the plan been adopted in any prior year?		13a	XYes No				
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the	e con	trol					
С	of the PBGC?		• * *					
1	3c(1) Name of plan(s):	_	13c(2) E	EIN(s) 13c(3) PN(s)				
			130(2)	100(0) (10(3)				
Cautic	ا n: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause	is est	ablished	l				

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

SIGN	Mill	5/15/12	2	Kevin O'Shea
HERE	Signature of plan administrator	Date		Enter name of individual signing as plan administrator
SIGN	Muli	5/5/1	2	(4 g)
HERE	Signature of employer/plan sponsor	Date		Enter name of individual signing as employer or plan sponsor

Schedule SB, Part V Summary of Plan Provisions

World Projects Defined Benefit Plan

16-1517588 / 002

For the plan year 1/1/2011 through 12/31/2011

Employer: Type of Entity -	JRO Holdings, Inc. C-Corporation						
	EIN: 16-1517588 TIN: Plan #: 002						
<u>Dates:</u>	Effective - 1/1/2004Year end - 12/31/2011Valuation - 1/1/2011Top Heavy Years - 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011						
<u>Eligibility:</u>	All employees excluding non-resident aliens, members of an excluded class and union						
	Minimum age - 21 Months of service - 12						
Hours Required for -	Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000						
Plan Entry -	First day of 1st or 7th month of plan year on or next following eligibility satisfaction						
	First of month coincident with or next following attainment of age 65 Not provided						
Average Compensation: Top Heavy Minimum Benefit -	Highest 3 consecutive years of service Highest 5 consecutive top heavy years of participation						
Plan Benefits: Retirement -	Frozen benefit formula						
Accrued Benefit -	Frozen accrued benefit as of 5/29/2009						
	Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum						
Death Benefit -	Present Value of Accrued Benefit						
Top Heavy Minimum:	Frozen Top-Heavy benefit						
IRS Limitations:	415 Limits - Percent: 100 Dollar: \$195,000						
	Maximum 401(a)(17) compensation - \$245,000						
Normal Form:	Life Annuity						
Optional Forms:	Lump Sum Life Annuity Guaranteed for 10 Years Joint with 50%, 75% or 100% Survivor Benefit						
Vesting Schedule:	Years Percent 0-1 0% 2 20% 3 40% 4 60% 5 80% 6 100%						

Service is calculated using all years of service except years prior to plan effective date

Schedule SB, Part V Summary of Plan Provisions

World Projects Defined Benefit Plan

16-1517588 / 002

For the plan year 1/1/2011 through 12/31/2011

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

<u>417(e):</u>

Interest Rates -	Segment #	Years	Rate %	
	Segment 1	0 - 5	2.47	
	Segment 2	6 - 20	5.07	
	Segment 3	> 20	6.10	

Mortality Table - 11E - 2011 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement -	Interest -	5%
	Mortality Table -	None
Post-Retirement -	Interest -	5%
	Mortality Table -	183F - 1983 Individual Annuity (female)

Schedule SB, Part V **Statement of Actuarial Assumptions/Methods**

World Projects Defined Benefit Plan 16-1517588 / 002

For the plan year 1/1/2011 through 12/31/2011

Valuation Date:	1/1/2011									
Funding Method:	As prescribed in IRC Section 430									
Age	- Eligibility age at last bi	Eligibility age at last birthday and other ages at last birthday								
	New participants are n	New participants are not included in current year's valuation								
Retrospective Compensation	- Highest 3 consecutive	Highest 3 consecutive years of service								
Form of Payment	the greater of the pres Applicable Mortality Ta equivalence discounte exceed 415 maximum	for funding is lump sum equivalent of norm value of accrued benefit computed using fu or lump sum at the assumed retirement da ing appropriate segment rate. Lump sum of wable distribution, which is the lesser amo ble or b) the greater of plan actuarial equiv	Inding segment rates and 417(e) Ite of accrued benefit using plan actuarial on plan actuarial equivalence rates will not unt computed using a) 5.5% interest and							
Interest Rates	- Segment rates for the permitted under IRC 4									
	Segment #	ear Rate %								
	Segment 1	- 5 2.94								
	Segment 2	20 5.82								
	Segment 3	20 6.46								
Pre-Retirement -	Mortality Table -	one								
	Turnover/Disability -	one								
	Salary Scale -	one								
	Expense Load -	one								
	Ancillary Ben Load -	one								
Post-Retirement -	Mortality Table -	C - 2011 Funding Target - Combined - IRC	C 430(h)(3)(A)							
	Cost of Living -	one								
	Lump Sum -	3F - 1983 Individual Annuity (female) at 5% E - 2011 Applicable Mortality Table for 417								
Asset Valuation Method:	Fair market value of as	s adjusted for contributions under IRC 430	(g)(4)							

Schedule SB, line 26 -Schedule of Active Participant Data

World Projects Defined Benefit Plan 16-1517588/002 For the plan year 1/1/2011 through 12/31/2011

Years of Credited Service

Attained Age	Under 1 No.	1 to 4 No.	5 to 9 No.	10 to 14 No.	15 to 19 No.	20 to 24 No.	25 to 29 No.	30 to 34 No.	35 to 39 No.	40 & up No.
Under 25										
25 to 29										
30 to 34										
35 to 39			2							
40 to 44			1							
45 to 49										
50 to 54			1							
55 to 59										
60 to 64			2							
65 to 69			1							
70 & up										

Schedule SB, line 25 -

Change in Method World Projects Defined Benefit Plan 16-1517588 / 002 For the plan year 1/1/2011 through 12/31/2011

The valuation date was changed to the beginning of the plan year due to the termination of the plan and distribution of all plan benefits prior to the end of the plan year.

Schedule SB, line 22 -Description of Weighted Average Retirement Age

World Projects Defined Benefit Plan 16-1517588 / 002 For the plan year 1/1/2011 through 12/31/2011

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, line 19 -Discounted Employer Contributions

World Projects Defined Benefit Plan 16-1517588 / 002 For the plan year 1/1/2011 through 12/31/2011 Valuation Date: 1/1/2011

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution Applied to Additional Contribution	10/26/2011 1/1/2011	\$3,302 3,302	3,152	0	0	5.85	0
Totals for Deposited Contribution		\$3,302	\$3,152	\$0	\$0		

SCHEDULE SB Single-Employer Defined Benefit Plan								OMB No. 1210-0110				
(Form 5500)			Inform						2011			
Internal Revenue Service Department of Labor Employee Benefits Security Administration	Retirement Income Securi	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).							This Form is Open to Public			
Pension Benefit Guaranly Corporation	File as an at				5500 GE				Inspection	1		
For calendar plan year 2011 or fiscal p		1/01/		5500 OF (d ending		12/31	/2011			
Round off amounts to nearest do	and the second se											
Caution: A penalty of \$1,000 will b	e assessed for late filing of this	s report u	unless reaso	nable ca	use is esta	ablished.						
A Name of plan						ree-digit				002		
WORLD PROJECTS DEFINE	D BENEFIL PLAN				pla	n numbe	r (PN)	•	e state	002		
C Plan sponsor's name as shown on li	ine 2a of Form 5500 or 5500-S	F			D Emp	oloyer Ide	entificatio	n Numbe	r (EIN)			
JRO HOLDINGS, INC.					16-15	17588						
E Type of plan: 🛛 Single 🗌 Multiple	e-A 🗍 Multiple-B	FF	Prior year pla	in size: 🗴	100 or fe	ewer	101-500		e than 500			
Part I Basic Information												
1 Enter the valuation date:	Month 01 Day	01	Year	2011								
2 Assets:												
a Market value							2a			3549681		
							2b			3549681		
3 Funding target/participant count b				(1) N	umber of j	participa	nts	(2	2) Funding T	arget		
	peneficiaries receiving payment						0			93057		
	ipants		. 3b			200.0	2	SW 8193	18	93037		
c For active participants:			20(1)					11 2 3		0		
										3333732		
5799903335			3c(2)		10/2011		7			3333732		
			3d	-			9			3426789		
4 If the plan is in at-risk status, check			1		Π		-	C		Series of the		
	prescribed at-risk assumptions.					Г	4a					
	isk assumptions, but disregardi					- F						
	five consecutive years and disr						4b					
5 Effective interest rate							5			5.85%		
6 Target normal cost							6			0		
Statement by Enrolled Actuary To the best of my knowledge, the information s accordance with applicable law and regulations combination, offer my best estimate of anticipal	a. In my opinion, each other assumption is	ng schedul s reasonab	les, statements a le (taking into a	and attachm ccount the e	ents, if any, is xperience of f	s complete a the plan and	and accura reasonabl	e. Each pres e expectalio	acribed assumpti ns) and such oth	ion was applied in her assumptions, in		
SIGN HERE TU	Warer	$\overline{)}$						05/07/	2012			
	Signature of actuary							Date				
Emmanuel B. Garcia Jr.							Maatra	1101		or		
EBG Systems, Inc.	or print name of actuary							73-866	Iment numb 5-2088	er		
	Firm name				-0 77	Tele	phone n	umber (in	cluding area	code)		
2525 M. Detergen Ave								,	Ū.			
3525 W. Peterson Ave. Suite 324												
Chicago IL 6	Address of the firm				-02							
If the actuary has not fully reflected any		d updar	the statute	in comple	ting this s	chedulo	check t	he hoy an	d see			
instructions												
For Paperwork Reduction Act Notice	and OMB Control Numbers, s	see the	instruction	s for For	rm 5500 o	or 5500-S	E ₂₀	Sche	dule SB (Fo	0rm 5500) 201 v.01261		

Page 2	2 -	

Pa	urt II	Beginning of	vear carryov	er and prefunding bal	ances							
						(a) (Carryover balance		(b) F	Prefundi	ng balance	
7				icable adjustments (line 13 fr				0			0	
8				funding requirement (line 35				0			C	
9								0				
10				turn of <u>9.77</u> %				0			C	
11				d to prefunding balance:		10	P. 45 - 51	10		4.8		
•••				ne 38 from prior year)							456389	
	b Intere	est on (a) using p	rior year's effective	e rate of <u>5.90</u> % except	tas						26927	
	c Total	available at begini	ning of current plan	year to add to prefunding bala	nce						483316	
	d Porti	on of (c) to be add	ded to prefunding l	balance		2.5.5		134			(
12	Other rea	ductions in balance	ces due to election	s or deemed elections				0		_	(
13	Balance	at beginning of c	urrent year (line 9	+ line 10 + line 11d – line 12)				0			(
P	art III	Funding pe	ercentages									
14	Funding	target attainment	percentage							14	103.58%	
15	5 Adjusted funding target attainment percentage								15	103.58%		
16	6 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.								16	84.94%		
17	7 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage								17	%		
P	art IV	Contributio	ons and li quidi	ity shortfalls				_				
18				year by employer(s) and emp					1		(
()	(a) Date MM-DD-YY		mount paid by mployer(s)	(c) Amount paid by employees	(a) Date (MM-DD-Y)				(c) Amount paid by employees			
-)/26/20		3302									
	, ,											
						_						
									1			
23	1.14	3. M.C. 18 7 1			Totals 🕨	18(b)		330	2 18(c)		(
19	Discount	ted employer con	tributions – see ins	structions for small plan with	a valuation dat	e after ti	ne beginning of the	year:				
	a Contri	butions allocated	toward unpaid mi	nimum required contributions	from prior yea	ars		19a			(
	b Contri	butions made to	avoid restrictions a	djusted to valuation date				19b			(
	c Contri	butions allocated t	oward minimum rec	quired contribution for current y	ear adjusted to	valuation	n date	19c			3152	
20		,	nd liquidity shortfall							-		
	a Did th	e plan have a "fu	nding shortfall" for	the prior year?						Z	Yes 🗌 No	
	b If 20a	is "Yes," were re	quired quarterly in	stallments for the current yea	ir made in a tin	nely mar	ner?			Þ	Yes No	
				elete the following table as ap	plicable:				An eS			
				Liquidity shortfall as of e								
_		(1) 1st		(2) 2nd		(3)	3rd			(4) 4t	n	
									_	_		

	s used to determine f	unding target and target	normal cost						
Discount rate: a Segment rates:	1st segment: 2,94%	2nd segment: 5.82%			N/A, full yield curve used				
b Applicable month (e	Concentration of the Concentra		1	21b		C			
				22		65			
		(T)		Substitut	e				
rt VI Miscellaneou	June .	<u>_</u>							
						X No			
Has a method change b	een made for the current pl	an year? If "Yes," see instruction	s regarding required attac		X Yes	No			
Is the plan required to p	rovide a Schedule of Active	Participants? If "Yes," see instru-	ctions regarding required	attachment.	X Yes	No No			
If the plan is eligible for	(and is using) alternative fur	nding rules, enter applicable code	and see instructions	27					
rt VII Reconciliati	ion of unpaid minimu	m required contributions	for prior y ears						
Unpaid minimum require	ed contributions for all prior	years		28		0			
AND CONTRACTORS.				29		0			
Remaining amount of ur	npaid minimum required cor	tributions (line 28 minus line 29)		30		0			
t VIII Minimum re	quired contribution f	or current year							
Target normal cost and	excess assets (see instruct	ions):							
a Target normal cost (li	ne 6)			31a	(
b Excess assets, if app	licable, but not greater than	31a		31b					
Amortization installment	s:	Outstanding Bala	ance	Installment					
a Net shortfall amortiza	ition installment			0		C			
b Waiver amortization i	installment			0		C			
				33					
Total funding requireme	nt before reflecting carryove	er/prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	34		C			
		Carryover balance	Prefunding bala	nce	Total balance				
	•	(0		0			
Additional cash requirer	nent (line 34 minus line 35).			36		0			
Contributions allocated t	toward minimum required co	ed to valuation date	37	3152					
Present value of excess	contributions for current ye	ar (see instructions)							
a Total (excess, if any,	of line 37 over line 36)			38a		3152			
b Portion included in lir	ne 38a attributable to use of	carryover balances	38b	0					
Unpaid minimum require	ed contribution for current ye	line 37)	39						
Unpaid minimum require	ed contributions for all years			40		C			
t IX Pension fu	nd ing relief under Pe	nsion Relief Act of 2010	see instructions)						
If a shortfall amortization	base is being amortized pu	rsuant to an alternative amortizat	ion schedule:						
						Pars			
a Schedule elected					2 plus 7 years 15 ye	Juio			
		41a was made				011			
b Eligible plan year(s) fo	or which the election in line	41a was made				_			
	Discount rate: a Segment rates: b Applicable month (e Weighted average retire Mortality table(s) (see i rt VI Miscellaneou Has a change been mar attachment	Discount rate: 1st segment: a Segment rates: 1st segment: 2.94% b Applicable month (enter code) Weighted average retirement age Mortality table(s) (see instructions) Image: Segment age Has a change been made in the non-prescribed act attachment. Has a method change been made for the current plets the plan required to provide a Schedule of Active fur regarding attachment. Has a method change been made for the current plets the plan is eligible for (and is using) alternative fur regarding attachment. Unpaid minimum required contributions for all prior Discounted employer contributions allocated toward (line 19a) Remaining amount of unpaid minimum required contribution for the function installment. b Excess assets, if applicable, but not greater than functization installment. b Waiver amortization installment. b Waiver amortization installment. b	Discount rate: 1st segment: 2.94% 5.82% b Applicable month (enter code) Weighted average retirement age Prescribed - combined Prescristion of comparity prescristis and contri	a Segment rates: 1st segment: 2.94% 5.82% 3rd segment: b Applicable month (enter code) Weighted average refirement age	Discount rate: a Segment rates: 1st segment: 2nd segment: 3rd segment: 3rd segment: 6.46% b Applicable month (enter code) 21b 22 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitut tv Miscellaneous items 22 Mortality table(s) (see instructions) Substitut Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. Iste plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Its the plan is eligible for (and is using) atternative funding rules, enter applicable code and see instructions 27 rtt VI Reconciliation of unpaid minimum required contributions for prior years 28 Discounted employer contributions for at prior years 28 Discounted employer contributions for at prior years 29 Remaining amount of unpaid minimum required contributions from prior years 29 Target normal cost (ine 6) 31a 31b A thortization installment: Outstanding Balance 0 a Net shortfall amortization installment 0 0	Discount rate: a Segment rate: 2.94% S.182% Srd segment: 5.82% Srd segment: 6.46% N/A, full yield curve A population month (enter code) Vesighted average retirement age ddition of a retirement age addition returement age addition of a returement age addition of a reture age addition of a reture addition age addition age additions (ine 28 minus line 29) 30 At VII Reconciliation reture reture addition age addition age addition age additions (ine 28 minus line 29) 30 At VII Reconciliation installment 4 A ret ortification installment 4 A ret ortification installment 4 A ret ortification installment 4 A ret oreturation installment 4 A ret ortification installment 4			