

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2011</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>			
A	This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan	
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	Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)	

Part II Basic Plan Information —enter all requested information			
1a	Name of plan <u>RETIREMENT PLAN FOR OFFICE TIME CLOCK EMPLOYEES OF NORTHWESTERN DRUG COMPANY</u>	1b	Three-digit plan number (PN) ▶ <u>003</u>
		1c	Effective date of plan <u>09/01/1967</u>
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>THE F. DOHMEN CO.</u> <u>215 NORTH WATER STREET</u> <u>SUITE 300</u> <u>MILWAUKEE, WI 53202</u>	2b	Employer Identification Number (EIN) <u>39-0246060</u>
		2c	Sponsor's telephone number <u>414-299-4900</u>
		2d	Business code (see instructions) <u>424210</u>
3a	Plan administrator's name and address (if same as plan sponsor, enter "Same") <u>THE F. DOHMEN CO.</u> <u>215 NORTH WATER STREET</u> <u>SUITE 300</u> <u>MILWAUKEE, WI 53202</u>	3b	Administrator's EIN <u>39-0246060</u>
		3c	Administrator's telephone number <u>414-299-4900</u>
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.	4b	EIN
a	Sponsor's name	4c	PN
5a	Total number of participants at the beginning of the plan year	5a	<u>33</u>
b	Total number of participants at the end of the plan year.....	5b	<u>32</u>
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c	
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No		
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... ☒ Yes ☐ No		
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.			

Part III Financial Information				
7	Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a	Total plan assets	7a	<u>1236207</u>	<u>1214954</u>
b	Total plan liabilities.....	7b	<u>0</u>	<u>0</u>
c	Net plan assets (subtract line 7b from line 7a).....	7c	<u>1236207</u>	<u>1214954</u>
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a	Contributions received or receivable from:			
	(1) Employers	8a(1)	<u>1700</u>	
	(2) Participants	8a(2)	<u>0</u>	
	(3) Others (including rollovers).....	8a(3)	<u>0</u>	
b	Other income (loss).....	8b	<u>54983</u>	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		<u>56683</u>
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	<u>77936</u>	
e	Certain deemed and/or corrective distributions (see instructions)....	8e	<u>0</u>	
f	Administrative service providers (salaries, fees, commissions)	8f	<u>0</u>	
g	Other expenses.....	8g	<u>0</u>	
h	Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		<u>77936</u>
i	Net income (loss) (subtract line 8h from line 8c).....	8i		<u>-21253</u>
j	Transfers to (from) the plan (see instructions)	8j	<u>0</u>	

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 1I 3D

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**

	Yes	No	Amount
10 During the plan year:			
a 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)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e 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.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)). ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

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	
c 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	

e 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 plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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 HERE	Filed with authorized/valid electronic signature.	07/23/2012	JOHN VAUGHAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information 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). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>RETIREMENT PLAN FOR OFFICE TIME CLOCK EMPLOYEES OF NORTHWESTERN DRUG COMPANY</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE F. DOHMEN CO.</u>	D Employer Identification Number (EIN) <u>39-0246060</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>
2	Assets:
a	Market value 2a <u>1236207</u>
b	Actuarial value 2b <u>1236207</u>
3	Funding target/participant count breakdown:
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>14</u> <u>798243</u>
b	For terminated vested participants 3b <u>19</u> <u>672904</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>0</u>
(3)	Total active 3c(3) <u>0</u>
d	Total 3d <u>33</u> <u>1471147</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>5.81</u> %
6	Target normal cost 6 <u>0</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>07/13/2012</u>
Signature of actuary	Date
<u>JEFFREY R. KAMENIR</u>	<u>11-04332</u>
Type or print name of actuary	Most recent enrollment number
<u>MILLIMAN, INC.</u>	<u>312-726-0677</u>
Firm name	Telephone number (including area code)
<u>71 S. WACKER DR., SUITE 3100</u> <u>CHICAGO, IL 60606-4637</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2011
v.012611

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	107499	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	33850	0
9	Amount remaining (line 7 minus line 8)	73649	0
10	Interest on line 9 using prior year's actual return of <u>5.52</u> %	4065	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.55</u> % except as otherwise provided (see instructions)		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	18425	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	59289	0

Part III		Funding percentages	
14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.67 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/20/2011	1700				
			Totals ►	18(b)	1700
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 1671
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 2.94%	2nd segment: 5.82%	3rd segment: 6.46 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	0	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	294229	60929	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	60929	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	59289	0	59289
36 Additional cash requirement (line 34 minus line 35)	36	1640	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1671	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	31	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

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).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2011**This Form is Open to Public
Inspection**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan

Retirement Plan for Office Time Clock Employees of

B Three-digit

plan number (PN) ▶

003

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

The F. Dohmen Co.

D Employer Identification Number (EIN)

39-0246060

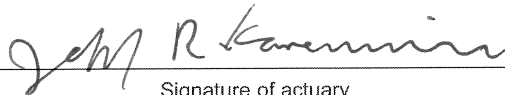
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2011**2** Assets:**a** Market value **2a** 1,236,207**b** Actuarial value **2b** 1,236,207**3** Funding target/participant count breakdown:

(1) Number of participants

(2) Funding Target

a For retired participants and beneficiaries receiving payment..... **3a** 14 798,243**b** For terminated vested participants..... **3b** 19 672,904**c** For active participants:(1) Non-vested benefits..... **3c(1)** 0(2) Vested benefits..... **3c(2)** 0(3) Total active..... **3c(3)** 0**d** Total..... **3d** 33 1,471,147**4** If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐**a** Funding target disregarding prescribed at-risk assumptions..... **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... **4b****5** Effective interest rate..... **5** 5.81 %**6** Target normal cost..... **6** 0**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

Jeffrey R. Kamenir

Type or print name of actuary

Milliman, Inc.

Firm name

71 S. Wacker Dr., Suite 3100

Chicago

IL 60606-4637

Address of the firm

07/13/2012

Date

11-04332

Most recent enrollment number

(312) 726-0677

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2011
v.012611

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	107,499	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	33,850	0
9 Amount remaining (line 7 minus line 8).....	73,649	0
10 Interest on line 9 using prior year's actual return of <u>5.52</u> %.....	4,065	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.55</u> % except as otherwise provided (see instructions).....		0
c Total available at beginning of current plan year to add to prefunding balance.....		0
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections.....	18,425	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	59,289	0

Part III Funding percentages

14 Funding target attainment percentage	14	80.00 %
15 Adjusted funding target attainment percentage	15	80.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	92.67 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/20/2011	1,700				
Totals •			18(b)	1,700	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	1,671

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:			
a Segment rates:	1st segment: 2.94 %	2nd segment: 5.82 %	3rd segment: 6.46 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions)	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☐ Yes ☒ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	0	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	294,229	60,929	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.....	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	60,929	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	59,289	0	59,289
36 Additional cash requirement (line 34 minus line 35).....	36	1,640	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1,671	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	31	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years	☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008	☐ 2009	☐ 2010 ☐ 2011
42 Amount of acceleration adjustment	42	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

Statement of Actuarial Assumptions/Methods (EIN/PN: 39-0246060/003)

Appendix A
Summary of Actuarial Methods

The actuarial cost method is a particular technique used by the actuary for establishing the amount and incidence of annual actuarial costs. The actuarial cost method determines the portion of the ultimate cost of a pension plan that should be allocated to each year (known as the normal cost). The cost method is thus a budgeting tool that helps to ensure that the pension plan will be adequately and systematically funded.

The annual cost for a pension plan is determined using the unit credit cost method. The ultimate cost for a pension plan will be determined not by the cost method but by the benefits and expenses which become payable and the earnings which are obtained on the investments of the Plan. In addition, the choice of actuarial assumptions will affect the current level of contributions and pattern of future contributions.

Under the unit credit cost method, the target normal cost for each participant is equal to the present value of the projected benefit (salary increases may be included) one year from the valuation date minus the present value of accrued benefits as of the valuation date. The target normal cost for the Plan is the total of the individually computed target normal costs for all participants including the costs for any death or disability benefits under the Plan.

The target liability at any point in time for an active participant is the present value of the participant's accrued benefit. For persons receiving benefits or entitled to a deferred vested retirement income, the target liability is equal to the present value of their future benefit payments. The total target liability for the Plan is the total of the individually computed target liability amounts for all participants.

Certain assumptions are made in the calculation of the target liability, such as: interest rates, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

The actuarial value of assets equals the fair market value of assets.

Statement of Actuarial Assumptions/Methods (EIN/PN: 39-0246060/003)

Appendix B
Summary of Actuarial Assumptions

Investment return

The valuation interest rates are the three segmented rates as of January 1, 2011.

<u>Segment one</u>	<u>Segment two</u>	<u>Segment three</u>
2.94%	5.82%	6.46%

The interest rate used to determine the present value of accumulated benefits for SFAS 35 is 5.50%

Explicit provision for expenses

None assumed.

Mortality rates - PPA funding

Post-retirement: Annuitant tables as prescribed on the valuation date

Pre-retirement: Non-annuitant tables as prescribed on the valuation date

Mortality rates - SFAS 35

Post-retirement: 2000 Healthy Retiree Mortality Table for Males and Females with projection

Pre-retirement: 2000 Employee Table for Males and Females with projection

Disability rates

None assumed.

Withdrawal rates

None assumed.

Retirement rates

Participants are assumed to retire at their normal retirement age.

Marriage rates

Percentage married: 80%, males are assumed to be 3 years older than their spouse.

Summary of Plan Provisions (EIN/PN: 39-0246060/003)

Appendix C
Summary of Plan Provisions

1. Definitions

Accrued benefit

The accrued benefit for each participant is determined using the same formula which is used to compute such participant's normal retirement benefit, taking into account the participant's years of benefit accrual service through the date of determination.

Notwithstanding the above, effective August 31, 1994, the accrued benefit for each participant is determined using the same formula which is used to compute such participant's normal retirement benefit, taking into account the participant's years of benefit accrual service to August 31, 1994 with no future benefit accrual.

Actuarial equivalent

Actuarial equivalent means a form of benefit differing in time, period and/or manner of payment from another form of benefit but having the same value when computed based upon the following interest and mortality assumptions:

Interest: 7% per annum, compounded annually

Mortality: 1983 Group Annuity Mortality Table

Effective date

The effective date of the plan is September 1, 1967.

Eligible employee classification

An eligible employee classification is a classification of employees, the members of which are eligible to participate in the Plan. The Plan covers all employee classifications except leased employees.

Entry date

Entry date means the first day of the month that coincides with or next follows the date that the eligibility requirements are met.

Fiscal year

Fiscal year means the taxable year of the employer. The fiscal year of the employer is the 12-month period beginning May 1 and ending April 30. The period beginning January 1, 1992, and ending August 31, 1992; and beginning September 1, 1992, and ending April 30, 1993, were short fiscal years.

Attachment to 2011 Form 5500 Schedule SB, Part V

Summary of Plan Provisions (EIN/PN: 39-0246060/003)
Appendix C (continued)

Limitation year

The limitation year is the 12-month period beginning January 1 and ending December 31.

Normal retirement age

A participant's normal retirement age is age 65.

Normal retirement date

A participant's normal retirement date is the first day of the month that next follows the date on which the participant attains normal retirement age.

One year break-in-service

A one-year break-in-service occurs in any plan year during which the Employee completes 500 or fewer hours of service.

Plan sponsor

The F. Dohmen Co. is both the plan sponsor and the plan administrator.

Plan year

The plan year is the 12-month period beginning January 1 and ending December 31.

Prior to December 31, 1987, the plan year was the 12-month period beginning September 1 and ending August 31. The period beginning September 1, 1987 and ending December 31, 1987 was a short plan year.

Vested accrued benefit

A participant's vested accrued benefit as of a given date is equal to the product of his accrued benefit multiplied by his vested percentage as of that same date.

Vesting schedule

A participant's vested percentage will be 100% upon the completion of five years of vesting service. Prior to the completion of five years of vesting service, a participant's vested percentage is zero.

Notwithstanding the foregoing, in any plan year in which the Plan is determined to be a top-heavy plan, the following vesting schedule will apply in lieu of the vesting schedule provided for above:

Years of Vesting Service Vested Percentage

Less than 3 Years	0%
3 Years or more	100%

If in any subsequent plan year the Plan ceases to be a top-heavy plan, the above vesting schedule will continue to apply unless the plan sponsor elects, in writing, to revert to the original vesting schedule.

Year of service

For eligibility purposes

Years of service for purposes of eligibility to participate in the Plan are referred to as years of eligibility service and are determined using the hours of service method.

Attachment to 2011 Form 5500 Schedule SB, Part V

Summary of Plan Provisions (EIN/PN: 39-0246060/003)
Appendix C (continued)

A year of eligibility service is credited for each computation period during which an employee is credited with at least 1,000 hours of service. The computation period is the 12 consecutive month period beginning with the employee's employment commencement date and anniversaries thereof.

All of an employee's years of eligibility service are taken into account in determining his eligibility to participate.

For benefit purposes

Years of service for purposes of computing a participant's normal retirement benefit are referred to as years of benefit accrual service and are determined using the elapsed time method.

All of a participant's years of benefit accrual service are taken into account in determining his monthly benefit except:

- Service credited prior to September 1, 1967;
- Service for which the employee was not entitled to receive compensation; and
- Service while the employee was not in an eligible employee classification.

For vesting purposes

Years of service for purposes of computing a participant's vested percentage are referred to as years of vesting service and are determined using the elapsed time method.

All of a participant's years of vesting service are taken into account in determining his vested percentage.

2. Participation

An employee will become a participant in the Plan on the first day of the month that coincides with or next follows the attainment of age 21 and the completion of one year of eligibility service.

3. Normal retirement

Each participant who becomes eligible for a normal retirement benefit under the plan will be entitled to receive a monthly retirement pension benefit beginning at the participant's normal retirement date and payable in the normal benefit form.

Normal retirement benefit

A participant's normal retirement benefit is a monthly pension benefit commencing on his normal retirement date payable in the normal benefit form in an amount equal to:

\$32.50 per month, multiplied by his years of benefit accrual service not to exceed 20 years.

Normal benefit form

Lifetime Pension - Monthly pension benefit payable for the lifetime of the Participant with payments terminating upon the death of the Participant.

Summary of Plan Provisions (EIN/PN: 39-0246060/003)
Appendix C (continued)

4. Early retirement

Early retirement date

A participant's early retirement date is the first day of the month so elected by the participant that coincides with or next follows the date upon which the participant satisfies the following requirements:

- (1) Attainment of age 55; and
- (2) Completion of 20 years of vesting service.

Early retirement benefit

A participant's early retirement benefit is equal to his accrued benefit determined as of his early retirement date, reduced by 5% for each year that his early retirement date precedes his normal retirement date.

5. Late retirement

An active participant who continues his employment with the employer beyond his normal retirement date may begin to receive his late retirement benefit to which he is entitled as of his late retirement date.

Late retirement date

A participant's late retirement date is the first day of the month coincident with or next following the date he retires and requests the commencement of his late retirement benefit after he has continued in the employ of the employer beyond his normal retirement date.

Late retirement benefit

A participant's late retirement benefit is equal to an amount that is based on the normal retirement benefit formula using his years of benefit accrual service through his late retirement date.

6. Optional benefit forms

Optional benefit forms are available and equal to the actuarial equivalent of the normal benefit form and may be in an amount more than or less than that provided by the normal benefit form depending on the option selected. Such distribution may be in one or more of the following forms:

- Lifetime Pension, 10 Years Certain - monthly pension benefit payable for the lifetime of the participant with payments guaranteed for a minimum of 10 years.
- Joint & 50% Contingent Survivor Pension - monthly pension benefit payable during the joint lifetime of the participant and the participant's spouse; reduces to 50% of the original amount upon the death of the participant.
- Joint & 75% Contingent Survivor Pension - monthly pension benefit payable during the joint lifetime of the participant and the participant's spouse; reduces to 75% of the original amount upon the death of the participant.
- Joint & Survivor Pension - monthly pension benefit payable for as long as either the participant or the participant's spouse is alive.

Summary of Plan Provisions (EIN/PN: 39-0246060/003)
Appendix C (continued)

7. Pre-retirement death benefit

In the event of the death of a participant prior to the date that he begins to receive a monthly pension benefit under the Plan, the participant's surviving spouse, if any, will be entitled to receive a monthly pension benefit equal to 50% of the monthly pension benefit which would have been payable had the participant retired on the day before his death and elected a joint and 50% contingent survivor pension. A joint and 50% contingent pension provides a monthly pension benefit payable for the lifetime of the participant and, upon the participant's death, if the participant's spouse survives the participant, a monthly pension benefit will continue for the remaining lifetime of the surviving spouse equal to 50% of the monthly pension benefit which was payable during the joint lifetime of the participant and the participant's surviving spouse.

8. Termination benefit

In the event of the termination of a participant's employment for any reason other than death, disability or retirement, the participant will become entitled to receive a monthly pension benefit commencing on his normal retirement date equal to his vested accrued benefit.

Attachment to 2011 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name	<u>Retirement Plan for Office Time Clock Employees of</u>	EIN:	<u>39-0246060</u>
Plan Sponsor's Name	<u>The F. Dohmen Co.</u>	PN:	<u>003</u>

The weighted average retirement age is equal to the normal retirement age of 65 .

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.
There are no active participants in the plan. All deferred vested participants are assumed to retire on their normal retirement date.

Schedule SB, line 32 - Schedule of Amortization Bases

Plan Sponsor's Name The F. Dohmen Co.

PN: 003

[illegible]