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).

1210-0089

OMB Nos. 1210-0110

2011

This Form is Open to Public Inspection

	Complete all entries in accord	dance with	n the instructions to the Form 55	00-SF.	
	art I Annual Report Identification Information				
For	calendar plan year 2011 or fiscal plan year beginning 06/01/2011	1	and ending	05/31/2	012
A	This return/report is for:	a multiple	-employer plan (not multiemployer)	a one-participant plan
В	This return/report is: the first return/report	the final re	eturn/report		
	an amended return/report	a short pla	an year return/report (less than 12 r	months)	
C	Check box if filing under: Form 5558	automatic	extension		DFVC program
	special extension (enter descriptio	n)			
Pa	Int II Basic Plan Information—enter all requested information	ation			
1a	Name of plan			1b	Three-digit
FPC	OWNERSHIP CORPORATION PENSION PLAN AND TRUST				plan number
					(PN) 001
				10	Effective date of plan 06/01/1982
2a	Plan sponsor's name and address; include room or suite number (er	mplover, if	for a single-employer plan)	2b	Employer Identification Number
FPC	OWNERSHIP CORPORATION (1 -7 - 7	3 1 1 1 1 1 1 1 1 1		(EIN) 11-2464856
				2c	Sponsor's telephone number
111 (GREAT NECK RD.				516-487-0600
GRE	AT NECK, NY 11021			2d	Business code (see instructions)
	5	. "0	10	O.L.	531390
	Plan administrator's name and address (if same as plan sponsor, er DWNERSHIP CORPORATION 111 GREAT N		' ")	3D .	Administrator's EIN 11-2464856
	GREAT NECK	K, NY 1102	21	3c	Administrator's telephone number
					516-487-0600
4	If the name and/or EIN of the plan sponsor has changed since the laname, EIN, and the plan number from the last return/report.	ast return/i	report filed for this plan, enter the	4b	EIN
а	Sponsor's name			4c	PN
5a	,			_	
b	Total number of participants at the end of the plan year				
C	Number of participants with account balances as of the end of the p			30	
	complete this item)			. 5c	
6a	Were all of the plan's assets during the plan year invested in eligible	e assets?	(See instructions.)		X Yes No
b	Are you claiming a waiver of the annual examination and report of a				X Yes □ No
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a If you answered "No" to either 6a or 6b, the plan cannot use Fo		,		X Yes No
Pa	rt III Financial Information	21111 0000	or and must mistead use roim o	000.	
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year
a	Total plan assets	7a	199609		206612
b	Total plan liabilities	7b			
С	Net plan assets (subtract line 7b from line 7a)	7c	199609		206612
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total
а	Contributions received or receivable from:		,		
	(1) Employers	8a(1)			
	(2) Participants	8a(2)			
	(3) Others (including rollovers)	8a(3)			
b	Other income (loss)	8b	11423		
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			11423
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	4420		
е	Certain deemed and/or corrective distributions (see instructions)	8e			
f	Administrative service providers (salaries, fees, commissions)	8f			
g	Other expenses	8g			
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			4420
i	Net income (loss) (subtract line 8h from line 8c)	8i			7003
j	Transfers to (from) the plan (see instructions)	8j			

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Form	5500	-SE	2011	

Page 2 -	1
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Part IV	Plan	Charact	aristics
railiv	ı Fiaii	Charact	ensucs

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

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

	During the plan year:		Yes	No		Amo	unt	
3	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		Χ				
)	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X				
;	Was the plan covered by a fidelity bond?	10c		Χ				
i	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		Χ				
•	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		Х				
	Has the plan failed to provide any benefit when due under the plan?	10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		Χ				
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h						
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						
rt	/I Pension Funding Compliance							
	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 5500))					_ X	Yes	Пи
_								
	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	e or sec					Yes	X N
а	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions granting the waiver	ctions,	ction 3 and e	02 of I	ERISA?.		tter rul	ing
a If y	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	ctions, ith	and e	nter th	ERISA?.		tter rul	ing
a If y b	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver. Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year.	ctions, ith	and e	nter th Day	ERISA?.		tter rul	ing
a If y b C	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructing the waiver	ctions, th of a	and e	nter th	ERISA?.	. [tter rul	ing
a If y b c d	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	ctions,	and e	nter th Day 12b 12c 12d	e date o	f the le	tter rul	ing
a fy b c d	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver. Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year. Enter the amount contributed by the employer to the plan for this plan year. Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount) Will the minimum funding amount reported on line 12d be met by the funding deadline?	ctions,	and e	nter th Day 12b 12c 12d	ERISA?.	f the le	tter rul	ing
a fy b c d	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	of a	and e	nter th Day 12b 12c 12d	e date o	f the le	tter rul	ing
a lfy b c d	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	of a	and e	nter th Day 12b 12c 12d	e date o	f the le	tter rul	ing
a If y b c d rt	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	of a	and e	12b 12c 12d 	e date o	f the le	tter rul	ing
a If y b c d ert	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver. Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year. Enter the amount contributed by the employer to the plan for this plan year. Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount). Will the minimum funding amount reported on line 12d be met by the funding deadline? If "Yes," enter the amount of any plan assets that reverted to the employer this year. Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC? If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan(s), identify the standard plan is plan to another plan is plan to another	of a	and e	12b 12c 12d 	e date o	f the le Yea	tter rul	ing
a If y b c d rt	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	of a	and e	12b 12c 12d 	e date o	f the le Yea	ves	ing
lf y b c d e rt	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions or completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year	of a	and e	nter th Day 12b 12c 12d	e date o	f the le Yea	ves	ing

SIGN	Filed with authorized/valid electronic signature.	07/26/2012	SHELDON STREISAND					
HERE	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-SE.

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

						▶ File a	s an attachme	nt to Form	5500 or	5500-SF.							
Fo	r cale	ndar	plan year	2011 o	r fiscal plan y	ear beginning	06/01/2011			and e	ending	05/31/2	012				
•	Roui	nd of	f amount	s to ne	arest dollar.												
•	Caut	ion:	A penalty	of \$1,0	00 will be ass	essed for late filing	of this report	unless reasc	nable ca	ause is estab	lished.						
A FP	Name C OW	of pl	an SHIP CO	RPORA	TION PENS	ON PLAN AND TR	RUST			B Three	e-digit number	(PN)	→	00	1		
			or's name			a of Form 5500 or 5	5500-SF				•	tification	Number	(EIN)			
										11-24648	56						
Ε	Туре	of plar	n: X Sin	ngle	Multiple-A	Multiple-B	F	Prior year pla	n size: 🕽	X 100 or few	er 1	01-500	More	than 500			
Р	art I	E	Basic In	forma	tion												
1			e valuatio			Month	Day 01	Year _2	011								
2		sets:	valuatio	ii date.	<u>'</u>	VIOITITI	Day										
_			مريامه برماييم								F-	2a			199609		
	a														199609		
	b	Acti	uarial valu	ıe								2b			199609		
3	Fur	·	٠.	•	t count break				(1) N	lumber of pa	rticipant	S	(2)	Funding T	arget		
	а					iciaries receiving pa	,	+									
	b	For	terminate	ed veste	ed participant	S		. 3b				1			100425		
	С	For	active pa	articipan	ts:												
		(1)	Non-ve	sted ber	nefits			3c(1)									
		(2)	Vested	benefits	S			3c(2)					761				
		(3)	Total ad	ctive				3c(3)				2			76144		
	d	Tot	al					3d				3			176569		
4	If th	ne pla	n is in at-	risk stat	tus, check the	box and complete	lines (a) and (b)									
	а	Fun	ding targ	et disred	narding preso	ribed at-risk assum	notions				Γ.	4a					
	b		0 0	`		ssumptions, but dis	•				- in						
	-					onsecutive years a						4b					
5	Effe	ective	interest	rate								5			5.49 %		
6	Tar	get n	ormal cos	st								6					
Sta	teme	nt by	Enrolled	l Actua	ry												
	accord	ance w	ith applicabl	e law and	regulations. In my	I in this schedule and acc opinion, each other assu- perience under the plan.											
	SIGN	1															
ŀ	IER	E											07/25/2	2012			
					Signa	ture of actuary							Date				
AR'	ΓHUR	E. T	EILER, A	SA									11-01	157			
					Type or pr	int name of actuary	,				M	lost rece	nt enrollm	ent numb	er		
PEI	10121	(AT I	STRATE	EGIES,	INC.								212-68	31-7970			
						irm name					Teleph	none nur	nber (incl	uding area	code)		
			VAY, SUI IY 10018		9												
ME	, v 1 U	ixix, P	1 10010														
					Add	ress of the firm				_							
	e actu		as not ful	ly reflec	ted any regul	ation or ruling prom	nulgated under	the statute i	n comple	eting this sch	nedule, c	heck the	box and	see			
11100	uotiOl	IJ															

|--|--|

Schedule SB (Form 5500) 2011

Pa	rt II	Begin	ning of year	carryove	er and pr	efunding bal	ances							
			<u> </u>		<u> </u>			(a) (Carryover balance		(b) F	Prefundi	ng balance	
7		Ū	nning of prior year		•	`								
8			or use to offset pr	•		,								
9	Amount	t remainii	ng (line 7 minus lir	ne 8)										
10	Interest	on line 9	ousing prior year's	s actual ret	turn of	%								
11	Prior ye	ar's exce	ess contributions to	o be added	d to prefund	ing balance:								
	a Pres	sent valu	e of excess contril	butions (lin	ne 38 from p	rior year)								
			a) using prior year ovided (see instru											
	C Tota	ıl availabl	e at beginning of cu	urrent plan	year to add t	o prefunding bala	nce							
	d Port	tion of (c)	to be added to pr	efunding b	alance									
12	Other re	eductions	s in balances due	to election	s or deemed	d elections								
13	Balance	at begir	nning of current ye	ear (line 9 -	+ line 10 + li	ne 11d – line 12)								
P	art III	Fun	ding percenta	ages										
14	Funding	g target a	ttainment percent	age								14	113.05 %	
15	Adjuste	d funding	g target attainmen	t percentaç	ge							15	113.05 %	
16 Dries year's funding payagetons for purposes of determining whether company funding haloness may be used to value										16	132.47 %			
17	If the cu	ırrent val	ue of the assets o	f the plan i	is less than	70 percent of the	funding targ	et, enter s	such percentage			17	0.00 %	
P	art IV	Con	tributions and	d liquidi	ty shortf	alls								
18	Contrib	utions ma	ade to the plan for	the plan y	ear by emp	loyer(s) and emp	oyees:							
(N	(a) Dat IM-DD-Y		(b) Amount pa employer(ount paid by ployees	(a) Da (MM-DD-)		(b) Amount p employer		(0	(c) Amount paid by employees		
												1		
							Totals ►	18(b)			18(c)			
19	Discour	nted emp	loyer contributions	s – see ins	tructions for	small plan with a	valuation da	ate after th	ne beginning of the					
	a Conti	ributions	allocated toward u	unpaid min	imum requi	red contributions	from prior ye	ears		19a				
	b Conti	ributions	made to avoid res	strictions a	djusted to va	aluation date				19b				
	C Contr	ributions a	allocated toward mi	nimum req	uired contrib	ution for current ye	ear adjusted to	o valuation	n date	19c				
20		•	outions and liquidit	•								r		
			nave a "funding sh									<u> </u>	Yes X No	
	b If 20a	a is "Yes,	" were required qu	uarterly ins	stallments fo	r the current year	made in a ti	imely mar	nner?				Yes No	
	C If 20a	a is "Yes,	" see instructions	and compl										
		(1) 15	et I			shortfall as of er	d of quarter	of this pla (3)	n year 3rd			(4) 4tl	า	
		(1) 13	^		(4) 2	u		(3)	Jiu			\ -'/ -+ 11	•	

Pa	rt V	V Assumptions used to determine funding target and target normal cost										
21	Disco	ount rate:										
	a Se	egment rates:	1st segment: 2.67%		2nd segment: 5.69%		3rd segment: 6.44 %		N/A, full yield curve used			
	b A	pplicable month	(enter code)					21b	3			
22								22	70			
23		ality table(s) (see		_	escribed - combined	7	scribed - separate	Substitu				
Da	rt VI	Miscellane			<u>L</u>		·					
				ed act	uarial assumptions for the co	ırrent	nlan year? If "Ves " see	inetructions	regarding required			
	attach	hment	·		· · · · · · · · · · · · · · · · · · ·				Yes X No			
25	Has a	a method change	e been made for the cur	rent pla	an year? If "Yes," see instru	ctions	regarding required attac	hment	Yes X No			
26	Is the	plan required to	provide a Schedule of	Active	Participants? If "Yes," see i	nstruc	tions regarding required	attachmen	tYes X No			
27	If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment											
	rt VII		· · · · · · · · · · · · · · · · · · ·		m required contribut							
			uired contributions for al		28							
<u>29</u>			contributions allocated		29							
30	Rema	aining amount of	f unpaid minimum requir		30							
Pa	rt VIII	Minimum	required contribu	tion f	or current year							
31												
	a Tai	rget normal cost	(line 6)					31a				
	b Ex	cess assets, if a	applicable, but not greate	er than	31a			31b				
32	Amor	tization installme	ents:				Outstanding Bala	ince	Installment			
	a Ne	et shortfall amort	ization installment									
	b Wa	aiver amortizatio	on installment									
33					ter the date of the ruling lette	_		33				
34	Total	fundina requirer	ment before reflecting ca	arrvove	er/prefunding balances (lines	31a -	31b + 32a + 32b - 33)	34				
		3 - 4			Carryover balance		Prefunding bala		Total balance			
35	Ralan	ocas elected for i	use to offset funding				3					
00												
36	Additi	ional cash requir	rement (line 34 minus lir	ne 35).				36				
37	Contr	ributions allocate	ed toward minimum requ	ired co	ontribution for current year a	djuste	d to valuation date	37				
38			ess contributions for curr					l l				
								38a				
		•	•		prefunding and funding star			38b				
39					ear (excess, if any, of line 36		•	39				
40		<u> </u>					<u> </u>	40				
	rt IX			_	nsion Relief Act of 20			1 10				
					irsuant to an alternative amo		<u></u>					
			<u>_</u>		instant to an alternative and			Г	2 plus 7 years 15 years			
40		, , , ,	,		41a was made				8 2009 2010 2011			
								42				
43	Exces	ss installment ac	celeration amount to be	carrie	d over to future plan years			43				

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

2011

This Form is Open to Public Inspection

P	Part I Annual Report Identification Information						
For	calendar plan year 2011 or fiscal plan year beginning	6/1/20	11	and ending		5/31/20	112
Α .	This return/report is for: X a single-employer plan	a multiple	e-employer plan (no	ot multiemployer)		a one-partic	ipant plan
В	This return/report is: the first return/report	the final r	eturn/report				
	an amended return/report	a short p	an year return/repo	ort (less than 12 m	onth	s)	
C	Check box if filing under: Form 5558	automatic	extension		1	DFVC progr	am
	special extension (enter descrip					- Constant	
P	art II Basic Plan Information—enter all requested info			-			
	Name of plan	imation			1b	Three-digit	
	•				-	plan number	
	COWNERSHIP CORPORATION				_		001
PEN	NSION PLAN AND TRUST				IC	Effective date of 6/1/19	
2a	Plan sponsor's name and address; include room or suite number	er (employer, if	for a single-emplo	ver plan)	2b	Employer Identif	
		, , , , , ,				(EIN) 11-24648	
FPC	OWNERSHIP CORPORATION			Manual Cold State Cold		Sponsor's teleph	none number
111	Creat Neels Dd					187-0600	
	Great Neck Rd. at Neck NY 1102	1	4		2a 313		see instructions)
	Plan administrator's name and address (if same as plan sponso		")			Administrator's E	EIN
SAN		4					
			A STATE OF THE STA	;	3c	Administrator's t	elephone number
	16th				41-		
4	If the name and/or EIN of the plan sponsor has changed since the name, EIN, and the plan number from the last return/report.	ne last return/r	eport filed for this p	plan, enter	4b	EIN	
а	Sponsor's name	4	>		4c	PN	
5a	Total number of participants at the beginning of the plan year	<i>[</i>			5a		3
b	Total number of participants at the end of the plan year				5b		3
	Number of participants with account balances as of the end of the	The second secon		s do not			
	complete this item)				5c		
	Were all of the plan's assets during the plan year invested in eli-						X Yes No
b	Are you claiming a waiver of the annual examination and report under 29 CFR 2520.104-46? (See instructions on waiver eligibil					Г	X Yes No
	If you answered "No" to either 6a or 6b, the plan cannot use	-					A 763 140
Pa	art III Financial Information						
7	Plan Assets and Liabilities		(a) Beginni	ng of Year		(b) End	of Year
а	Total plan assets	7a		199,609			206,612
b	Total plan liabilities	7b					
	Net plan assets (subtract line 7b from line 7a)	7c		199,609		(I-) T	206,612
8	Income, Expenses, and Transfers for this Plan Year		(a) An	iount		(b) T	otal
а	Contributions received or receivable from:	90(4)					
	(1) Employers(2) Participants						
	(3) Others (including rollovers)	1					
b	Other income (loss)			11,423			
C							11,423
	Benefits paid (including direct rollovers and insurance premium:						
	to provide benefits)	8d		4,420			
e	e Certain deemed and/or corrective distributions (see instructions						
f	Administrative service providers (salaries, fees, commissions) .						
Q				THE STREET			4,420
r	Total expenses (add lines 8d, 8e, 8f, and 8g) Net income (loss) (subtract line 8h from line 8c)						7,003
	Transfers to (from) the plan (see instructions)						
For	Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions						Form 5500-SF (2011)

		PC OWNERSHIP CORPORATION PENSION PLAN AND TRUST Form 5500-SF 2011 Page 2-				11	-2464856	3
(V)	rt IV	Plan Characteristics						
9a 1A	If the	plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Ch	aract	eristic	Code	s in the instru	ctions:	
b	If the	olan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Cha	racte	ristic (Codes	in the instruc	tions:	
Pa	rt V	Compliance Questions						
10	During	the plan year:		Yes	Ño	_ 4.	Amount	
а	Was the in 29 (here a failure to transmit to the plan any participant contributions within the time period described CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X			
b		there any nonexempt transactions with any party-in-interest? (Do not include transactions ed on line 10a.)	10b		×			
С	Was t	he plan covered by a fidelity bond?	10c		X	\rightarrow		
d		e plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by or dishonesty?	10d	1	X			
е	insura	any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, nce service or other organization that provides some or all of the benefits under the plan? (See	10		X			
•		ptions.)	10e		X			
		e plan failed to provide any benefit when due under the plan?e plan have any participant loans? (If "Yes," enter amount as of year end.)	10f 10g		X			
		is an individual account plan, was there a blackout period? (See instructions and 29 CFR	lug					
	2520.1	101-3.)	10h					
i		was answered "Yes," check the box if you either provided the required notice or one of the tions to providing the notice applied under 29 CFR 2520.101-3	10i					
Pa	rt VI	Pension Funding Compliance						
11		a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and co	mple	te Scl	nedule	SB (Form	X Yes	No
12		a defined contribution plan subject to the minimum funding requirements of section 412 of the Coo				_	Yes	X No
		s," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)						
a		liver of the minimum funding standard for a prior year is being amortized in this plan year, see instr ng the waiver						
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1						
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		oct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the le ve amount)			12d			- C
е	Will th	e minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No	N/A
Pa	rt VII	Plan Terminations and Transfers of Assets						
13a	Has a	resolution to terminate the plan been adopted in any plan year?					Yes	X No
		s," enter the amount of any plan assets that reverted to the employer this year			13a			
	of the	all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough PBGC?				ol	Yes	X No
С		ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify assets or liabilities were transferred. (See instructions.)	the p	lan(s)	to			
1	3c(1) N	lame of plan(s):		13	c(2) E	IN(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.)

	to the control of the	-/2//-			
SIGN	Lean . I trucated	7/26/12	SHELDON STREISAND		
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator		
SIGN	Sulday Streezand	2/26/12	SHELDON STREISAND		
HERE	Signature of employer/plan sponsor	Date	Enter name of Individual signing as employer or plan aponeor		

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).

2011

· OMB No. 1210-0110

This Form is Open to Public Inspection

File as an atta	achment to Form 5500	0 or 5500-SF			
For calendar plan year 2011 or fiscal plan year beginning	6/1/2011	and ending	5/31/2012		
Round off amounts to nearest dollar.					
▶ Caution: A penalty of \$1,000 will be assessed for late filing of the	is report unless reasor	nable cause is established.			
A Name of plan		B Three-digit			
FPC OWNERSHIP CORPORATION PENSION PLAN AND TR	RUST	plan number	PN) • 001		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-S	}F	D Employer ide	tification Number (EIN)		
FPC OWNERSHIP CORPORATION		11-2464856			
E Type of plan: X Single Multiple-A Multiple-B	F Prior year plan	n size: X 100 or fewer	01-500 More than 500		
Part I Basic Information	****				
1 Enter the valuation date: Month 6 Day	1 Year	2011			
2 Assets:		2011			
_					
a Market value			199,609		
b Actuarial value		2I	199,609		
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target		
a For retired participants and beneficiaries receiving payment	3a				
b For terminated vested participants			1 100,425		
c For active participants:					
(1) Non-vested benefits	3c(1)	34.44	0		
(2) Vested benefits	<u> </u>		70.444		
(3) Total active			76,144		
			2 76,144		
(0)000	The state of the s	·	3 176,569		
4 If the plan is in at-risk status, check the box and complete lines (a	a) and (b)				
a Funding target disregarding prescribed at-risk assumptions.		4:	1		
b Funding target reflecting at-risk assumptions, but disregarding in at-risk status for fewer than five consecutive years and displacement.	ng transition rule for pla sregarding loading fact	ans that have been			
5 Effective interest rate		5	5.49%		
6 Target normal cost		6	0		
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanyin accordance with applicable law and regulations. In my opinion, each other assumption is combination, offer my best estimate of anticipated experience under the plan.	reasonable (taking into accou	attachments, if any, is complete and a unt the experience of the plan and reas	ccurate. Each prescribed assumption was applied in onable expectations) and such other assumptions, in		
SIGN arthur & Teiler		· .	7/25/2012		
Signature of actuary			Date		
Arthur E. Teiler, ASA	1101157	1101157			
Type or print name of actuary		recent enrollment number			
Pension Tax Strategies, Inc.	212-681-7970				
Firm name			e number (including area code)		
1430 Broadway, Suite 1509					
New York NY	10018	_			
Address of the firm					
If the actuary has not fully reflected any regulation or ruling promulgate instructions	ed under the statute in	completing this schedule, ch	eck the box and see		

Page:	2-	
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Р	art II Begii	nning of vear carryov	er and prefunding ba	lances						
#***	go. you. carryoto. and proteining balance				(a) Carryover balance ((b) Pi	(b) Prefunding balance		
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)						0			0
8			unding requirement (line 35 f							
9	Amount remainir	ng (line 7 minus line 8)					0			0
10	Interest on line 9	using prior year's actual ret	urn of %				0	(0
11							and the second			
	a Present value of excess contributions (line 38 from prior year)									
		a) using prior year's effective ovided (see instructions)	e rate of %							0
	c Total availab	ole at beginning of current pl	an year to add to prefunding	balance		- 200 mg				0
_	d Portion of (c) to be added to prefunding	balance							
12	Other reductions	in balances due to election	s or deemed elections			W //				
13	Balance at begin	ning of current year (line 9	line 10 + line 11d – line 12)				0			0
P	art III Fund	ling percentages								
1000									14	113.05%
15	Adjusted funding	target attainment percentage	je						15	113.05%
	Prior year's fund	ing percentage for purposes	of determining whether carr	yover/prefunding	balanc	es may be used to re			16	132.47%
17			is less than 70 percent of the	WASS. 1450.					17	%
10.85 most	NAZ ALE PARKET	ributions and liquidit	 	// XXX	N. The					
1237 4, 353	A 100 00 00 000 1		ear by employer(s) and emp	lovees:	*					
-	(a) Date MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date		(b) Amount paid employer(s)	by	(c)		int paid by oyees
	· · · · · · · · · · · · · · · · · · ·	(,			0			0
		(0		•	0
		(ŕ			0			0
							0			0
							0		•	0
		(0			0
				Totals ▶	18(b)		0	18(c)		0
19	Discounted emp	loyer contributions – see ins	tructions for small plan with	a valuation date	after the	e beginning of the ye				
	a Contributions	allocated toward unpaid mi	nimum required contributions	from prior years	s		19a			0
	b Contributions	made to avoid restrictions a	djusted to valuation date				19b			0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date								0	
20										
	a Did the plan have a "funding shortfall" for the prior year?									
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?										
	c If 20a is "Yes	see instructions and comp	plete the following table as a							
	(1) 1	et I	Liquidity shortfall as of e	nd of quarter of					4) 4th	
	(!) !	31 W	(2) 2nd		(3) 3	ли			,, 4 0	<u>. </u>

Pa	rt V Assumptions	used to determine fun	ding target and targ	et normal cost					
21	Discount rate:		,						
	a Segment rates:				ment: 6.44%	% N/A, full yield curve us			
	b Applicable month (e	nter code)			21b		3		
22	Weighted average retire	ment age			22		70		
23	Mortality table(s) (see in	nstructions) X Preso	cribed - combined	Prescribed - separate	Substit	tute			
Pai	t VI Miscellaneou	s items		-					
24	- 22/10/2/19/2	le in the non-prescribed actual	ial assumptions for the cu	rrent plan year? If "Yes,"	see instructions	regarding required			
	attachment					Yes	X No		
25	Has a method change be	een made for the current plan	year? If "Yes," see instruc	tions regarding required a	attachment	Yes	X No		
26	Is the plan required to pr	rovide a Schedule of Active Pa	rticipants? If "Yes," see in	structions regarding requ	ired attachment	Yes	X No		
27		(and is using) alternative fundi			27				
Par	t VII Reconciliatio	n of unpaid minimum r	equired contributio	ns for prior years					
28	Unpaid minimum require	ed contributions for all prior yea	ars		28		0		
29		ntributions allocated toward ur			ars 29		0		
30	Remaining amount of ur	npaid minimum required contri	butions (line 28 minus line	29)	30		0		
Par	t VIII Minimum req	uired contribution for	current year						
31	Target normal cost and	excess assets (see instruction	s):						
	a Target normal cost (I	line 6)	4		31a		0		
	b Excess assets, if app	olicable, but not greater than 3	1a		31b				
32	Amortization installment	s:		Outstanding	g Balance	installment	t		
	a Net shortfall amortiza	ation installment							
	b Waiver amortization	installment							
33		proved for this plan year, enter ay Year			33				
34	Total funding requirement	nt before reflecting carryover/p	orefunding balances (lines	31a - 31b + 32a + 32b - 3	33) 34		0		
			Carryover balance	Prefunding	balance	Total balance	е		
35	Balances elected for use requirement	e to offset funding					0		
36	Additional cash requiren	nent (line 34 minus line 35)	Ä		36		0		
37		toward minimum required cont			37		0		
38		contributions for current year							
	a Total (excess, if any,	of line 37 over line 36)			38a		0		
	b Portion included in lin	ne 38a attributable to use of p	refunding and funding star	dard carryover balances	38b		0		
39	Unpaid minimum require	ed contribution for current year	(excess, if any, of line 36	over line 37)	39		0		
40	Unpaid minimum require	ed contributions for all years			40		0		
Pa	rt IX Pension fund	ling relief under Pension	on Relief Act of 2010	(see instructions)					
41	If a shortfall amortization	n base is being amortized purs	uant to an alternative amo	ortization schedule:					
	a Schedule elected	₹				2 plus 7 years	15 years		
	b Eligible plan year(s)	for which the election in line 4	1a was made			008 2009 2010	2011		
42	Amount of acceleration	adjustment			42				
43	Excess installment acce	eleration amount to be carried	over to future plan years		43				
			•						

FPC Ownership Corporation Pension Plan

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

Plan Name: FPC OWNERSHIP CORP. PENSION PLAN

Plan EIN: 11-2464856 Plan Number: 001

The weighted average retirement age of 70 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.

FPC Ownership Corporation Pension Plan

Schedule SB, Part V - Summary of Plan Provisions Plan Name: FPC OWNERSHIP CORP. PENSION PLAN

Plan EIN: 11-2464856 Plan Number: 001

Plan Effective Date

June 1, 1982

Plan Anniversary Date

June 1, 2011

Participation Eligibility Minimum age: 21 and

Minimum months of service: 12

Plan Entry Date 01/01 or 07/01 nearest the satisfaction of the participation requirements

Normal Retirement Date First day of the month coincident with or following age 65 and the

completion of 5 years of participation

Not to exceed the later of age 65 and 5 years of participation

Normal Form of Benefit Single Life Annuity

(Qualified Joint and Survivor annuity is the required standard option)

Normal Retirement Benefit 1.8% per year of service times comp

Maximum total years of service: 25 Maximum years of past service: 0

IRC415 maximum annual benefit: \$195,000
Actuarially adjusted under IRC415(b) for benefit

commencement age and benefit form Benefit limited to 100% of compensation

Minimum benefit: 2% of compensation per year of topheavy plan service up

to 10 (actuarially adjusted for benefit form)

Compensation Definition Highest consecutive 3 year average salary over all service excluding

increases in final 3 years

Annual salary up to \$245,000 considered

Pre-Retirement Death Benefit Lump sum payable on death of participant

Qualified pre-retirement survivor annuity is payable to the surviving spouse,

unless waived with spousal consent.

Benefit Amount 100 times the normal retirement benefit

Minimum death benefit: \$2,000.00

Vested Retirement Benefit Vesting Schedule:

20% a year after 2 years (100% after 6 years)
Computation Period: Elapsed Time Method

Based on periods of service rounded to nearest year

Accrued Retirement Benefit Pro-rated on service

Maximum number of years of past credited benefit accrual service is 0

FPC Ownership Corporation Pension Plan

VALUATION AS OF 06/01/2011

Summary of Actuarial Method and Assumptions

Normal Retirement Benefit

Actuarial Cost Method: PPA06 Funding Rules

Funding Yield Curve Segmented Rates

First Segment: 2.67%
Second Segment: 5.69%
Third Segment: 6.44%

Pre-Retirement Valuation Assumptions

Retirement Valuation Assumptions

Mortality Table 2011 430(h)(3)(A)-Optional combined

Optional Forms Assumption

100% of participants will elect the Plan Normal Form

Pre-Retirement Actuarial Equivalence Assumptions

Investment Earnings 5% Effective annual rate

Retirement Actuarial Equivalence Assumptions

Investment Earnings 5% Effective annual rate
Mortality Table 1994 GAR PROJ 2002

Assumptions for IRC415 Maximum Benefit Actuarial Adjustments

Investment Earnings 5% Effective annual rate

Mortality Table 2011 417(e)(3) Applicable Mortality Table

Retirement Protection Act of 1994 Interest Rate for non-life annuities

Investment Earnings 5% Effective annual rate