| Form 5500 | Annual Return/Report of Employee Benefit Plan | OMB Nos. 1210-0110 1210-0089 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).<br>▶ **Complete all entries in accordance with the instructions to the Form 5500.** | **2011**<br>**This Form is Open to Public Inspection** |

## Part I Annual Report Identification Information

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

**A** This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

**B** This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

**D** Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
THE GORDON LUMBER COMPANY EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan 01/01/1989

**2a** Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

GORDON LUMBER COMPANY

1515 CROGHAN STREET
FREMONT, OH 43420

**2b** Employer Identification Number (EIN) 34-4245585

**2c** Sponsor's telephone number 419-333-5444

**2d** Business code (see instructions) 444190

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 08/27/2012 | MARK REAU |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
GORDON LUMBER COMPANY

1515 CROGHAN STREET
FREMONT, OH 43420

**3b** Administrator's EIN
34-4245585

**3c** Administrator's telephone number
419-333-5444

**4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 114 |
| **6** | Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**). | | |
| **a** | Active participants | **6a** | 90 |
| **b** | Retired or separated participants receiving benefits | **6b** | 2 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 12 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 104 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 104 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 102 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 3 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2H 2J 2O

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

**9a** Plan funding arrangement (check all that apply)

- (1) [X] Insurance
- (2) [ ] Code section 412(e)(3) insurance contracts
- (3) [X] Trust
- (4) [ ] General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)

- (1) [X] Insurance
- (2) [ ] Code section 412(e)(3) insurance contracts
- (3) [X] Trust
- (4) [ ] General assets of the sponsor

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

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

**b General Schedules**

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

| SCHEDULE A (Form 5500) | Insurance Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.**<br>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | **2011**<br>**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

| **A** Name of plan | **B** Three-digit plan number (PN) ▶ |
|---|---|
| THE GORDON LUMBER COMPANY EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN | 002 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) |
| GORDON LUMBER COMPANY | 34-4245585 |

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

**1** Coverage Information:

**(a)** Name of insurance carrier

JOHN HANCOCK LIFE INSURANCE COMPANY USA

| **(b)** EIN | **(c)** NAIC code | **(d)** Contract or identification number | **(e)** Approximate number of persons covered at end of policy or contract year | Policy or contract year **(f)** From | **(g)** To |
|---|---|---|---|---|---|
| 01-0233346 | 65838 | 64028 | 33 | 01/01/2011 | 12/31/2011 |

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

| **(a)** Total amount of commissions paid | **(b)** Total amount of fees paid |
|---|---|
| 0 | 4950 |

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

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

WALNUT STREET SECURITIES
485 E. US HIGHWAY 1 SO., 4TH FLOOR
ISELIN, NJ 08830

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid **(c)** Amount | **(d)** Purpose | **(e)** Organization code |
|---|---|---|---|
| | 4950 | FEES | 3 |

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

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

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

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

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

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

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

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

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

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

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

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

## Part II Investment and Annuity Contract Information

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

| | | | |
|---|---|---|---|
| 4 | Current value of plan's interest under this contract in the general account at year end | 4 | |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | 1044427 |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶ SEE ATTACHED

| | | | |
|---|---|---|---|
| b | Premiums paid to carrier | 6b | |
| c | Premiums due but unpaid at the end of the year | 6c | |
| d | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. | 6d | |

Specify nature of costs ▶

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☒ other (specify) ▶ GUARANTEED INTEREST ACCOUNT

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

| | | | | | |
|---|---|---|---|---|---|
| b | Balance at the end of the previous year | | | 7b | |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | | | |
| | (2) Dividends and credits | 7c(2) | | | |
| | (3) Interest credited during the year | 7c(3) | | | |
| | (4) Transferred from separate account | 7c(4) | | | |
| | (5) Other (specify below) | 7c(5) | | | |
| | ▶ | | | | |
| | (6)Total additions | | | 7c(6) | |
| d | Total of balance and additions (add **b** and **c(6)**). | | | 7d | |
| e | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | | | |
| | (2) Administration charge made by carrier | 7e(2) | | | |
| | (3) Transferred to separate account | 7e(3) | | | |
| | (4) Other (specify below) | 7e(4) | | | |
| | ▶ | | | | |
| | (5) Total deductions | | | 7e(5) | |
| f | Balance at the end of the current year (subtract **e(5)** from **d**) | | | 7f | |

## Part III Welfare Benefit Contract Information

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

**8** Benefit and contract type (check all applicable boxes)

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

| | | | | |
|---|---|---|---|---|
| **9** Experience-rated contracts: | | | | |
| **a** Premiums: (1) Amount received | **9a(1)** | | | |
| (2) Increase (decrease) in amount due but unpaid | **9a(2)** | | | |
| (3) Increase (decrease) in unearned premium reserve | **9a(3)** | | | |
| (4) Earned (**(1)** + **(2)** - **(3)**) | | | **9a(4)** | |
| **b** Benefit charges (1) Claims paid | **9b(1)** | | | |
| (2) Increase (decrease) in claim reserves | **9b(2)** | | | |
| (3) Incurred claims (add **(1)** and **(2)**) | | | **9b(3)** | |
| (4) Claims charged | | | **9b(4)** | |
| **c** Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | | |
| (A) Commissions | **9c(1)(A)** | | | |
| (B) Administrative service or other fees | **9c(1)(B)** | | | |
| (C) Other specific acquisition costs | **9c(1)(C)** | | | |
| (D) Other expenses | **9c(1)(D)** | | | |
| (E) Taxes | **9c(1)(E)** | | | |
| (F) Charges for risks or other contingencies | **9c(1)(F)** | | | |
| (G) Other retention charges | **9c(1)(G)** | | | |
| (H) Total retention | | | **9c(1)(H)** | |
| (2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.) | | | **9c(2)** | |
| **d** Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | | **9d(1)** | |
| (2) Claim reserves | | | **9d(2)** | |
| (3) Other reserves | | | **9d(3)** | |
| **e** Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.) | | | **9e** | |
| **10** Nonexperience-rated contracts: | | | | |
| **a** Total premiums or subscription charges paid to carrier | | | **10a** | |
| **b** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount. | | | **10b** | |

Specify nature of costs ▶

## Part IV Provision of Information

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

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

| SCHEDULE I (Form 5500) | Financial Information—Small Plan | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br>▶ **File as an attachment to Form 5500.** | **2011**<br>**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

**A** Name of plan
THE GORDON LUMBER COMPANY EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
GORDON LUMBER COMPANY

**D** Employer Identification Number (EIN)
34-4245585

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

## Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. **Round off amounts to the nearest dollar.**

| **1** **Plan Assets and Liabilities:** | | **(a)** Beginning of Year | **(b)** End of Year |
|---|---|---|---|
| **a** Total plan assets | **1a** | 2046702 | 1868723 |
| **b** Total plan liabilities | **1b** | 0 | 0 |
| **c** Net plan assets (subtract line 1b from line 1a) | **1c** | 2046702 | 1868723 |

| **2** **Income, Expenses, and Transfers for this Plan Year:** | | **(a)** Amount | **(b)** Total |
|---|---|---|---|
| **a** Contributions received or receivable: | | | |
| **(1)** Employers | **2a(1)** | | |
| **(2)** Participants | **2a(2)** | 36199 | |
| **(3)** Others (including rollovers) | **2a(3)** | | |
| **b** Noncash contributions | **2b** | | |
| **c** Other income | **2c** | -67517 | |
| **d** Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c) | **2d** | | -31318 |
| **e** Benefits paid (including direct rollovers) | **2e** | 134186 | |
| **f** Corrective distributions (see instructions) | **2f** | | |
| **g** Certain deemed distributions of participant loans (see instructions) | **2g** | | |
| **h** Administrative service providers (salaries, fees, and commissions) | **2h** | 12475 | |
| **i** Other expenses | **2i** | | |
| **j** Total expenses (add lines 2e, 2f, 2g, 2h, and 2i) | **2j** | | 146661 |
| **k** Net income (loss) (subtract line 2j from line 2d) | **2k** | | -177979 |
| **l** Transfers to (from) the plan (see instructions) | **2l** | | 0 |

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

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Partnership/joint venture interests | **3a** | | X | |
| **b** Employer real property | **3b** | | X | |
| **c** Real estate (other than employer real property) | **3c** | | X | |
| **d** Employer securities | **3d** | X | | 913906 |
| **e** Participant loans | **3e** | | X | |

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

## Part II Compliance Questions

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

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| | | |
| | | |
| | | |

| SCHEDULE R (Form 5500) | Retirement Plan Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br>▶ **File as an attachment to Form 5500.** | **2011**<br>**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

**A** Name of plan
THE GORDON LUMBER COMPANY EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
GORDON LUMBER COMPANY

**D** Employer Identification Number (EIN)
34-4245585

## Part I Distributions

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

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... **1** 0

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

EIN(s): 34-4245585 _____

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. ..... **3** 12

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

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

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

**6 a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

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

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

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

## Part III Amendments

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

## Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☒ **No**

**11 a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☒ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☒ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☒ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

| | | |
|---|---|---|
| **a** The current year | **14a** | |
| **b** The plan year immediately preceding the current plan year | **14b** | |
| **c** The second preceding plan year | **14c** | |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|---|---|
| **a** The corresponding number for the plan year immediately preceding the current plan year | **15a** | |
| **b** The corresponding number for the second preceding plan year | **15b** | |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|---|---|
| **a** Enter the number of employers who withdrew during the preceding plan year | **16a** | |
| **b** If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | **16b** | |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

## Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

**19** If the total number of participants is 1,000 or more, complete items (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 64028 THE TRUSTEES OF THE GORDON LUMBER CO.
EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN
MONEY INVESTED AS OF DECEMBER 31, 2011

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF THE GORDON LUMBER CO. EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN Total No of Units | Total Value |
|---|---|---|---|
| Retirement Living at 2050 | $ 16654994.12 | .000000 | $ 0.00 |
| Retirement Living at 2045 | $ 434973790.17 | .000000 | $ 0.00 |
| Retirement Living at 2040 | $ 421549936.54 | .000000 | $ 0.00 |
| Retirement Living at 2035 | $ 552113821.63 | .000000 | $ 0.00 |
| Retirement Living at 2030 | $ 706696478.91 | .000000 | $ 0.00 |
| Retirement Living at 2025 | $ 814926582.07 | .000000 | $ 0.00 |
| Retirement Living at 2020 | $ 763309566.25 | .000000 | $ 0.00 |
| Retirement Living at 2015 | $ 518705081.98 | .000000 | $ 0.00 |
| Retirement Living at 2010 | $ 378048332.69 | .000000 | $ 0.00 |
| Retirement Choices at 2050 | $ 23364805.59 | .000000 | $ 0.00 |
| Retirement Choices at 2045 | $ 66085451.08 | .000000 | $ 0.00 |
| Retirement Choices at 2040 | $ 86603436.53 | .000000 | $ 0.00 |
| Retirement Choices at 2035 | $ 124136447.79 | .000000 | $ 0.00 |
| Retirement Choices at 2030 | $ 161833667.80 | .000000 | $ 0.00 |
| Retirement Choices at 2025 | $ 207649101.40 | .000000 | $ 0.00 |
| Retirement Choices at 2020 | $ 180236250.90 | .000000 | $ 0.00 |
| Retirement Choices at 2015 | $ 121531495.79 | .000000 | $ 0.00 |
| Retirement Choices at 2010 | $ 83036157.00 | .000000 | $ 0.00 |
| Lifestyle Aggressive | $ 3052151070.17 | 368.489366 | $ 114027.04 |
| Lifestyle Growth | $ 9067507975.79 | 1089.703941 | $ 334678.13 |
| Lifestyle Balanced | $ 9399693183.07 | 569.079640 | $ 127652.54 |
| Lifestyle Moderate | $ 2922293104.56 | 7.372849 | $ 1344.11 |
| Lifestyle Conservative | $ 2509841996.69 | 66.043043 | $ 13605.66 |
| Russell Equity Growth | $ 43652337.67 | .000000 | $ 0.00 |
| Russell Growth | $ 122019380.62 | .000000 | $ 0.00 |
| Russell Balanced | $ 144476808.17 | .000000 | $ 0.00 |

*Assets = Liabilities

Note: this report does not reflect transactions processed after December 31, 2011
Cash Basis

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 64028 THE TRUSTEES OF THE GORDON LUMBER CO.
EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN
MONEY INVESTED AS OF DECEMBER 31, 2011

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF THE GORDON LUMBER CO. EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN Total No of Units | Total Value |
|---|---|---|---|
| Russell Moderate | $ 33559530.13 | .000000 | $ 0.00 |
| Russell Conservative | $ 21008887.11 | .000000 | $ 0.00 |
| Fidelity Advisor Gold Fund | $ 111060993.89 | .000000 | $ 0.00 |
| Real Est. Securities Fund | $ 424184734.69 | .000000 | $ 0.00 |
| Natural Resources Fund | $ 160271124.23 | .000000 | $ 0.00 |
| DFA Emerging Markets Value | $ 227011022.50 | .000000 | $ 0.00 |
| Royce Opportunity | $ 129933813.19 | .000000 | $ 0.00 |
| Intl Small Cap Fund | $ 97224543.50 | 96.721906 | $ 2564.84 |
| Fidelity Adv Leveraged Co Stk | $ 19956243.63 | .000000 | $ 0.00 |
| International Opps Fund | $ 60274897.69 | .000000 | $ 0.00 |
| Oppenheimer Developing Mkt | $ 671015153.50 | 352.543908 | $ 19677.65 |
| PIMCO Commodity Real Return | $ 2504266.07 | .000000 | $ 0.00 |
| Energy | $ 557085244.45 | .000000 | $ 0.00 |
| Dodge & Cox International St | $ 1612716.61 | .000000 | $ 0.00 |
| Keeley Small Cap Value | $ 25633413.70 | .000000 | $ 0.00 |
| DFA International Value | $ 71259596.53 | .000000 | $ 0.00 |
| Mid-Cap Growth Index Fund | $ 0.00 | .000000 | $ 0.00 |
| SSgA Mid Growth Index Fund | $ 30797402.32 | .000000 | $ 0.00 |
| International Value Fund | $ 218516289.26 | .000000 | $ 0.00 |
| DFA US Targeted Value Fund | $ 23122029.69 | .000000 | $ 0.00 |
| Mid Cap Stock Fund | $ 288916623.91 | 347.742404 | $ 6408.05 |
| Columbia Value & Restructuring | $ 283535447.50 | 160.647091 | $ 8070.15 |
| T. Rowe Price Sci & Tech | $ 308935204.00 | 544.818477 | $ 24019.43 |
| DFA U.S. Small Cap Fund | $ 102319591.50 | .000000 | $ 0.00 |
| Small Cap Growth Index | $ 210334982.00 | 161.625499 | $ 3477.10 |
| Intl Equity Index Fund | $ 180320615.75 | .000000 | $ 0.00 |

*Assets = Liabilities

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 64028 THE TRUSTEES OF THE GORDON LUMBER CO.
EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN
MONEY INVESTED AS OF DECEMBER 31, 2011

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF THE GORDON LUMBER CO. EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN Total No of Units | Total Value |
|---|---|---|---|
| International Core Fund | $ 34864239.08 | .000000 | $ 0.00 |
| SMALLCAP World Fund | $ 24847462.96 | .000000 | $ 0.00 |
| New World Fund | $ 34005448.72 | .000000 | $ 0.00 |
| Science & Technology Fund | $ 179800151.34 | .000000 | $ 0.00 |
| Financial Services Fund | $ 74398500.27 | .000000 | $ 0.00 |
| Small Cap Index Fund | $ 159435690.75 | 149.105560 | $ 2883.18 |
| American Century Heritage | $ 214699733.55 | .000000 | $ 0.00 |
| John Hancock Intl Growth | $ 8026107.22 | .000000 | $ 0.00 |
| Explorer | $ 44337889.38 | .000000 | $ 0.00 |
| Bridgeway Ultra-Small Co | $ 0.00 | .000000 | $ 0.00 |
| American Century Vista | $ 0.00 | .000000 | $ 0.00 |
| Small Cap Growth Fund | $ 76925471.52 | .000000 | $ 0.00 |
| Inv Small Cap Growth | $ 133935119.83 | .000000 | $ 0.00 |
| Oppenheimer Intl Growth Fund | $ 47229553.88 | .000000 | $ 0.00 |
| EuroPacific Growth Fund | $ 675544923.21 | 68.986140 | $ 3356.22 |
| Franklin Small-Mid Growth | $ 161568830.14 | .000000 | $ 0.00 |
| Pru Jennison 20/20 Focus Fund | $ 44550468.38 | .000000 | $ 0.00 |
| Legg Mason ClearBr Agg Growth | $ 137120713.26 | .000000 | $ 0.00 |
| Turner Large Growth Fund | $ 1574369.55 | .000000 | $ 0.00 |
| Thornburg International Value | $ 29129648.12 | .000000 | $ 0.00 |
| Brandywine Blue Fund | $ 2218124.65 | .000000 | $ 0.00 |
| T. Rowe Price Health Sci | $ 298021277.43 | .000000 | $ 0.00 |
| Small Cap Opportunities Fund | $ 54546482.73 | .000000 | $ 0.00 |
| SSgA Mid Value Index Fund | $ 25825061.76 | .000000 | $ 0.00 |
| Aston/Fairpointe Mid Cap Fund | $ 5042261.61 | .000000 | $ 0.00 |
| Small Company Value Fund | $ 106974471.90 | .000000 | $ 0.00 |

*Assets = Liabilities

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 64028 THE TRUSTEES OF THE GORDON LUMBER CO.
EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN
MONEY INVESTED AS OF DECEMBER 31, 2011

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF THE GORDON LUMBER CO. EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN Total No of Units | Total Value |
|---|---|---|---|
| Mid-Cap Value Index Fund | $ 0.00 | .000000 | $ 0.00 |
| Small Cap Value Index | $ 35512118.52 | .000000 | $ 0.00 |
| Royce Pennsylvania Mutual Fund | $ 1195367.50 | .000000 | $ 0.00 |
| Columbia Mid Cap Value | $ 72909682.83 | .000000 | $ 0.00 |
| Small Cap Value Fund | $ 215778031.98 | .000000 | $ 0.00 |
| Blue Chip Growth Fund | $ 470708927.70 | 838.898850 | $ 21479.28 |
| Franklin Balance Sheet | $ 196993072.46 | 303.672221 | $ 28139.12 |
| Value Fund | $ 79769384.22 | .000000 | $ 0.00 |
| Mid Cap Index Fund | $ 340591734.73 | 212.981999 | $ 5243.88 |
| T. Rowe Price Sml Cap Val | $ 169287252.58 | .000000 | $ 0.00 |
| Oppenheimer Global | $ 193036100.41 | 320.393641 | $ 12399.11 |
| Lord Abbett Value Opps Fund | $ 14933796.26 | .000000 | $ 0.00 |
| Fundamental All Cap Core Fund | $ 116072584.33 | .000000 | $ 0.00 |
| Mid Value Fund | $ 181736969.73 | .000000 | $ 0.00 |
| Capital World Growth & Income | $ 80100172.86 | .000000 | $ 0.00 |
| Capital Appreciation Fund | $ 351079066.07 | .000000 | $ 0.00 |
| Templeton World | $ 124113515.92 | 144.198263 | $ 4925.95 |
| Large Cap Value Fund | $ 0.00 | .000000 | $ 0.00 |
| Domini Social Equity | $ 59145975.96 | 321.751163 | $ 12279.48 |
| All Cap Core Fund | $ 17118970.10 | .000000 | $ 0.00 |
| John Hancock Rainier Grow | $ 2162408.00 | .000000 | $ 0.00 |
| All Cap Value Fund | $ 94951468.03 | .000000 | $ 0.00 |
| JPM MidCap Value Fund | $ 220906550.47 | .000000 | $ 0.00 |
| New Perspective Fund | $ 33136563.73 | .000000 | $ 0.00 |
| Pru Jennison Mid Growth Fund | $ 27195078.64 | .000000 | $ 0.00 |
| Fundamental Investors | $ 121551187.63 | .000000 | $ 0.00 |

*Assets = Liabilities

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 64028 THE TRUSTEES OF THE GORDON LUMBER CO.
EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN
MONEY INVESTED AS OF DECEMBER 31, 2011

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF THE GORDON LUMBER CO. EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN Total No of Units | Total Value |
|---|---|---|---|
| Utilities Fund | $ 92580943.17 | .000000 | $ 0.00 |
| MFS Utilities | $ 231659659.45 | .000000 | $ 0.00 |
| Total Stock Market Index Fund | $ 230459259.14 | .000000 | $ 0.00 |
| Victory Diversified Stock | $ 12155583.10 | .000000 | $ 0.00 |
| John Hancock Disciplined Value | $ 11735084.71 | .000000 | $ 0.00 |
| Growth Index Fund | $ 53433767.00 | .000000 | $ 0.00 |
| The Growth Fund of America | $ 795356849.87 | .000000 | $ 0.00 |
| Eaton Vance Large-Cap Value | $ 49577426.08 | .000000 | $ 0.00 |
| Fidelity ContraFund | $ 335569746.74 | .000000 | $ 0.00 |
| Fidelity Adv New Insights | $ 61704421.72 | .000000 | $ 0.00 |
| Mass Investors Fund | $ 21927065.44 | .000000 | $ 0.00 |
| BlackRock Large Value | $ 0.00 | .000000 | $ 0.00 |
| Large Cap Fund | $ 40333523.40 | .000000 | $ 0.00 |
| Dodge & Cox Stock Fund | $ 1577328.27 | .000000 | $ 0.00 |
| Equity Income Fund | $ 241290847.79 | .000000 | $ 0.00 |
| Fundamental Large Cap Value | $ 44352848.04 | 64.156748 | $ 5900.24 |
| Davis New York Venture | $ 562398854.59 | 295.667012 | $ 8160.65 |
| T. Rowe Price Equity Inc | $ 440696361.05 | 111.991849 | $ 4221.92 |
| Columbia Equity Value | $ 8555662.85 | .000000 | $ 0.00 |
| Value Index Fund | $ 35448961.76 | .000000 | $ 0.00 |
| BlackRock Basic Value | $ 6327805.33 | .000000 | $ 0.00 |
| 500 Index Fund | $ 924345444.72 | .000000 | $ 0.00 |
| Mutual Beacon | $ 353526987.31 | 104.301767 | $ 11094.87 |
| FT Founding Allocation | $ 25616411.35 | .000000 | $ 0.00 |
| Washington Mutual Investors | $ 209188191.22 | .000000 | $ 0.00 |
| Investment Company of America | $ 197312004.13 | .000000 | $ 0.00 |

*Assets = Liabilities

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 64028 THE TRUSTEES OF THE GORDON LUMBER CO.
EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN
MONEY INVESTED AS OF DECEMBER 31, 2011

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF THE GORDON LUMBER CO. EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN Total No of Units | Total Value |
|---|---|---|---|
| Parnassus Equity Income | $ 54683359.28 | .000000 | $ 0.00 |
| Ivy Asset Strategy Fund | $ 121442691.42 | .000000 | $ 0.00 |
| T. Rowe Price Cap Appreciation | $ 10166022.35 | .000000 | $ 0.00 |
| Capital Income Builder | $ 34815196.45 | .000000 | $ 0.00 |
| Pax World Balanced Fund | $ 1031722.55 | .000000 | $ 0.00 |
| Income Fund of America | $ 35135434.80 | .000000 | $ 0.00 |
| Core Global Diversification | $ 25498354.91 | .000000 | $ 0.00 |
| American Balanced Fund | $ 494023866.26 | 484.191594 | $ 11771.45 |
| BlackRock Global Allocation | $ 299789910.27 | .000000 | $ 0.00 |
| PIMCO All Asset | $ 175744193.88 | .000000 | $ 0.00 |
| Mutual Global Discovery | $ 362623800.52 | 179.561772 | $ 12098.76 |
| Core Diversified Grwth & Inc | $ 24240585.14 | .000000 | $ 0.00 |
| Core Fundamental Holdings | $ 10378506.33 | .000000 | $ 0.00 |
| Managers AMG FQ Global Alt | $ 5632758.57 | .000000 | $ 0.00 |
| High Yield Fund | $ 301471514.91 | 1535.016797 | $ 41045.89 |
| U.S. High Yield Bond Fund | $ 71435346.11 | .000000 | $ 0.00 |
| American High-Income Fund | $ 39413917.92 | .000000 | $ 0.00 |
| Federated High Yield Bond | $ 10350721.91 | .000000 | $ 0.00 |
| Floating Rate Income Fund | $ 148307.99 | .000000 | $ 0.00 |
| Global Bond Fund | $ 81530645.38 | .000000 | $ 0.00 |
| Real Return Bond Fund | $ 128785642.52 | .000000 | $ 0.00 |
| LM Westrn Asset Glb High Yield | $ 0.00 | .000000 | $ 0.00 |
| PIMCO Global Bond | $ 204353259.97 | .000000 | $ 0.00 |
| Oppenheimer Intl Bond | $ 102779740.42 | .000000 | $ 0.00 |
| DFA Inflation-Protected Sec | $ 16029555.34 | .000000 | $ 0.00 |
| PIMCO Real Return | $ 359763850.11 | .000000 | $ 0.00 |

*Assets = Liabilities

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 64028 THE TRUSTEES OF THE GORDON LUMBER CO.
EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN
MONEY INVESTED AS OF DECEMBER 31, 2011

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF THE GORDON LUMBER CO. EMPLOYEE STOCK OWNERSHIP AND 401(K) PLAN Total No of Units | Total Value |
|---|---|---|---|
| Templeton Global Bond Fund | $ 39639473.24 | .000000 | $ 0.00 |
| Capital World Bond Fund | $ 15927787.22 | .000000 | $ 0.00 |
| T. Rowe Price Spectrum Inc | $ 232889426.44 | 20.251978 | $ 672.21 |
| Strategic Income Opp Fund | $ 224096812.16 | .000000 | $ 0.00 |
| Active Bond Fund | $ 45537846.07 | .000000 | $ 0.00 |
| Investment Qual Bond Fund | $ 68220509.67 | .000000 | $ 0.00 |
| The Bond Fund of America | $ 25298889.61 | .000000 | $ 0.00 |
| Total Return Fund | $ 337897318.86 | .000000 | $ 0.00 |
| Core Bond Fund | $ 23501578.91 | .000000 | $ 0.00 |
| PIMCO Total Return | $ 1379333861.10 | 2000.753397 | $ 45279.28 |
| Total Bond Market Fund | $ 87476848.37 | .000000 | $ 0.00 |
| US Government Securities | $ 74642521.71 | .000000 | $ 0.00 |
| T. Rowe Price Short Term Bond | $ 13372929.50 | .000000 | $ 0.00 |
| Short-Term Federal | $ 466032181.88 | 857.904089 | $ 17917.43 |
| Money Market Fund | $ 2535358647.86 | 2135.066973 | $ 27767.94 |
| John Hancock Stable Val | $ 1725538477.45 | .000000 | $ 0.00 |

*Assets = Liabilities

I hereby certify that this statement, given pursuant to 29 CFR 2520.103-5(c), is complete and accurate.

Katherine MacMillan
President, Retirement Plan Services

Production Date(R): JAN/03/2012