

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

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 multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information						
1a Name of plan <u>RGH ENTERPRISES, INC. 401(K) PROFIT-SHARING PLAN</u>	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ►</td> <td><u>001</u></td> </tr> <tr> <td>1c Effective date of plan</td> <td><u>08/28/1991</u></td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>001</u>	1c Effective date of plan	<u>08/28/1991</u>		
1b Three-digit plan number (PN) ►	<u>001</u>						
1c Effective date of plan	<u>08/28/1991</u>						
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>RGH ENTERPRISES, INC.</u> <u>1810 SUMMIT COMMERCE PARK</u> <u>TWINSBURG, OH 44067</u>	<table border="1"> <tr> <td>2b Employer Identification Number (EIN)</td> <td><u>34-1650951</u></td> </tr> <tr> <td>2c Sponsor's telephone number</td> <td><u>330-963-6998</u></td> </tr> <tr> <td>2d Business code (see instructions)</td> <td><u>424100</u></td> </tr> </table>	2b Employer Identification Number (EIN)	<u>34-1650951</u>	2c Sponsor's telephone number	<u>330-963-6998</u>	2d Business code (see instructions)	<u>424100</u>
2b Employer Identification Number (EIN)	<u>34-1650951</u>						
2c Sponsor's telephone number	<u>330-963-6998</u>						
2d Business code (see instructions)	<u>424100</u>						

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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/10/2012</u>	<u>DIANA RINK</u>
	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.

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") RGH ENTERPRISES, INC. 1810 SUMMIT COMMERCE PARK TWINSBURG, OH 44067		3b Administrator's EIN 34-1650951
		3c Administrator's telephone number 330-963-6998
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	987
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	879
b Retired or separated participants receiving benefits.....	6b	1
c Other retired or separated participants entitled to future benefits.....	6c	150
d Subtotal. Add lines 6a , 6b , and 6c	6d	1030
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	1030
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	988
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	144
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: 2A 2E 2G 2J 2K 2S 2T 3D		
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) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ 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) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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

A Name of plan <u>RGH ENTERPRISES, INC. 401(K) PROFIT-SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>RGH ENTERPRISES, INC.</u>	D Employer Identification Number (EIN) <u>34-1650951</u>

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

FIFTH THIRD BANK RETIREMENT SERVICE

38 FOUNTAIN SQUARE PLAZA
CINCINNATI, OH 45263

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	95214	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

SS & G FINANCIAL SERVICES INC

301 SPRING DRIVE
AKRON, OH 44333

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	19955	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SUMMIT RETIREMENT PLAN SERVICES INC

13680 CLEVELAND AVE NW
UNIONTOWN, OH 44685

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 13	CONTRACT ADMIN	2368	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>RGH ENTERPRISES, INC. 401(K) PROFIT-SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>RGH ENTERPRISES, INC.</u>	D Employer Identification Number (EIN) <u>34-1650951</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a Total noninterest-bearing cash	1a		0	0
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)	820063		700315
(2) Participant contributions	1b(2)	93218		121014
(3) Other.....	1b(3)	0		0
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0		0
(2) U.S. Government securities.....	1c(2)	0		0
(3) Corporate debt instruments (other than employer securities):				
(A) Preferred	1c(3)(A)	0		0
(B) All other.....	1c(3)(B)	0		0
(4) Corporate stocks (other than employer securities):				
(A) Preferred	1c(4)(A)	0		0
(B) Common	1c(4)(B)	0		0
(5) Partnership/joint venture interests	1c(5)	0		0
(6) Real estate (other than employer real property)	1c(6)	0		0
(7) Loans (other than to participants)	1c(7)	0		0
(8) Participant loans	1c(8)	0		0
(9) Value of interest in common/collective trusts.....	1c(9)	0		0
(10) Value of interest in pooled separate accounts.....	1c(10)			
(11) Value of interest in master trust investment accounts	1c(11)	0		0
(12) Value of interest in 103-12 investment entities	1c(12)	0		0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	22802323		24390435
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)			
(15) Other	1c(15)	0		0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	23715604	25211764

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	83467	84785
k Total liabilities (add all amounts in lines 1g through 1j)	1k	83467	84785

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	23632137	25126979
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1166530	
(B) Participants	2a(1)(B)	2605878	
(C) Others (including rollovers)	2a(1)(C)	198318	
(2) Noncash contributions	2a(2)	0	3970726
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	629178
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	629178	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		629178
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-1339852
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		3260052

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1647673	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1647673
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	19955	
(2) Contract administrator fees	2i(2)	97582	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		117537
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1765210

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1494842
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: **SS&G, INC.**

(2) EIN: **34-1945695**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.		X	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 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		
A Name of plan RGH ENTERPRISES, INC. 401(K) PROFIT-SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 RGH ENTERPRISES, INC.		D Employer Identification Number (EIN) 34-1650951
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): 20-3691658		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 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		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2011 v.012611		

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): _____

**RGH ENTERPRISES, INC.
401(k) PROFIT
SHARING PLAN**

***FINANCIAL
STATEMENTS AND
SUPPLEMENTAL
SCHEDULE***

***FOR THE
YEARS ENDED
DECEMBER 31,
2011 AND 2010***

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

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INDEPENDENT AUDITORS' REPORT

Akron Office
301 Springside Drive
Akron, OH 44333
330-668-9696
fax: 330-668-2538
www.SSandG.com

To the Plan Administrator and Plan Participants
RGH Enterprises, Inc.
401(k) Profit Sharing Plan
Twinsburg, Ohio

We were engaged to audit the accompanying statements of net assets available for benefits of the RGH Enterprises, Inc. 401(k) Profit Sharing Plan as of December 31, 2011 and 2010, the related statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule listed in the accompanying table of contents. These financial statements and the supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Fifth Third Bank, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2011 and 2010, that the information provided to the Plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SS&G, Inc.

October 1, 2012

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services that
bring solutions**

member of:
OSCPA, PCAOB, the AICPA's
Center for Audit Quality, and
The Leading Edge Alliance

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	DECEMBER 31,	
	<u>2011</u>	<u>2010</u>
ASSETS		
Mutual funds, at fair value	\$ 24,390,435	\$ 22,802,323
Receivables:		
Employer contributions	700,315	820,063
Participant contributions	<u>121,014</u>	<u>93,218</u>
Total receivables	<u>821,329</u>	<u>913,281</u>
TOTAL ASSETS	<u>25,211,764</u>	<u>23,715,604</u>
LIABILITIES		
Payables:		
Excess contributions payable	<u>84,785</u>	<u>83,467</u>
TOTAL LIABILITIES	<u>84,785</u>	<u>83,467</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 25,126,979</u>	<u>\$ 23,632,137</u>

See accompanying notes to financial statements.

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR BENEFITS**

	FOR THE YEARS ENDED DECEMBER 31,	
	<u>2011</u>	<u>2010</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Interest and dividends	\$ 629,178	\$ 523,852
Net appreciation in fair value of investments	-	2,562,702
	<u>629,178</u>	<u>3,086,554</u>
Contributions:		
Participants	2,605,878	2,377,801
Employer - match	491,530	447,691
Employer - other	675,000	801,000
Rollovers	198,318	198,139
	<u>3,970,726</u>	<u>3,824,631</u>
Total additions	<u>4,599,904</u>	<u>6,911,185</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Net depreciation in fair value of investments	1,339,852	-
Distributions	1,647,673	971,502
Administrative expenses and other	117,537	97,169
Total deductions	<u>3,105,062</u>	<u>1,068,671</u>
Net increase	1,494,842	5,842,514
Transfer of assets from Plan	-	(3,102,616)
Net assets available for benefits:		
Beginning of year	<u>23,632,137</u>	<u>20,892,239</u>
End of year	<u>\$ 25,126,979</u>	<u>\$ 23,632,137</u>

See accompanying notes to financial statements.

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A – Description of the Plan

The following brief description of the RGH Enterprises, Inc. 401(k) Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Summary Plan Description and Plan document, available from RGH Enterprises, Inc. (the Company), for a more complete description of the Plan's provisions.

Plan Sponsor

RGH Enterprises, Inc. is the Plan Sponsor of the Plan, and is responsible for administering the Plan.

As a result of the sale of one of the Company's operating units, effective June 1, 2010, a portion of the Plan's assets were transferred into a new plan, that is not under the control of the Plan administrator. All assets were transferred at market value on the date of the transfer which was completed during September 2010.

General

The Plan is a defined contribution plan for the benefit of eligible employees to encourage and assist them in adopting a regular retirement savings program and to provide those employees with retirement benefits. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective April 30, 2010, the Plan was amended and restated to comply with several recent legislative actions.

Effective July 1, 2011, the Plan was amended to implement an automatic deferral provision. Upon achieving eligibility a participant will automatically have 3% withheld from their compensation unless the participant elects another deferral rate (including the election of 0%) within a specified time period.

Effective January 1, 2012, the Plan was amended to allow loans to participants in the event of a hardship.

Administration

The Plan is administered by the Company or persons appointed by the Company. The administrator has the responsibility for interpreting the Plan and authorizing disbursements. The assets of the Plan are held by Fifth Third Bank as custodian.

Eligibility

An employee is eligible to participate in the Plan upon completing two months of service and having attained age 21. Plan entry dates are January 1, April 1, July 1 and October 1.

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A – Description of the Plan, continued

Contributions

The Plan provides for contributions by employees and for matching contributions by the Company based on percentages of employee contributions. Each participating employee elects to enter into a written salary reduction agreement with the Company, thereby contributing to his or her salary reduction account a percentage of compensation, not to exceed 100%. Income taxes are deferred on the amounts contributed until they are withdrawn from the Plan. Rollover contributions represent participant contributions, and earnings thereon, which participants voluntarily transferred from another plan. Employees who are eligible to make elective deferrals under the Plan and who have attained age fifty (50) before the close of the Plan Year shall be eligible to make “catch-up” contributions in accordance with Internal Revenue Code Section 414(v). The Company, in its discretion, contributes to the account for each participant an amount equal to 25% of the first 6% of the participant’s compensation contributed to the Plan pursuant to the participant’s salary reduction agreement with the Company. The Company, in its discretion, also may make other contributions to the Plan on behalf of eligible employees. Contributions are limited under certain provisions of the Internal Revenue Code.

Participants specify the desired allocation of their contributions to any of the available investment funds. The allocation percentages may be changed daily at the request of the participants.

Contributions received from participants for 2011 and 2010 are net of payments of \$84,785 and \$83,467 made in 2011 and 2010, respectively, to certain active participants to return their excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. Those amounts are included in the Plan’s statements of net assets available for benefits as excess contributions payable at December 31, 2011 and 2010.

Participant account balances

Each participant’s account is credited with the participant’s contributions and allocations of (a) the Company’s contributions, and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant account balances and elections, as set forth in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Contributions by the Company, which are credited to the participant’s account, and related investment gains and losses vest based on the following schedule:

<u>Years of Service</u>	<u>Percentage</u>
1 Year	0 %
2 Years	20 %
3 Years	40 %
4 Years	60 %
5 Years	80 %
6 Years	100 %

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A – Description of the Plan, continued

Forfeited accounts

Forfeited account balances pertaining to nonvested employer matching contributions are used to reduce future matching contributions by the Company. Forfeited nonvested account balances pertaining to employer discretionary non-matching contributions are allocated to plan participants on a yearly basis in the same manner as employer discretionary non-matching contributions. A terminated employee, who is rehired by the Company within a five-year period after termination, and who was not fully vested at termination and did not take a distribution of his or her account balance after termination, will resume vesting under the normal vesting schedule. Upon rehire of a terminated employee, who (1) was not fully vested at termination, (2) had their account balance distributed to them after termination and (3) is rehired by the Company within five years of termination, the rehired employee will have any amounts forfeited restored and will resume the normal vesting schedule if such distribution is repaid to the Plan. Forfeitures during the years ended December 31, 2011 and 2010 were \$108,256 and \$110,796, respectively.

Payment of benefits

Vested benefits are payable, at the discretion of the Plan, upon a participant's death, disability or other termination of employment as long as the vested balance does not exceed \$1,000. If the vested balance exceeds this threshold, the participant or their beneficiary must consent to any distribution of vested benefits. Distributions from the Plan are generally subject to income taxes.

Participants may also apply for hardship withdrawals subject to adherence to Internal Revenue Service (IRS) regulations and approval by the Plan administrator.

Plan expenses

Costs associated with the Plan are paid by the Plan or the Company, as determined by the Company, subject to limitations under ERISA.

Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination of the Plan, participants will become 100% vested in their accounts. The Plan's trustees will determine the value of the participants' accounts and will distribute, as soon as possible, the Plan's assets in a non-discriminatory manner.

Recent accounting pronouncements

On January 1, 2010, the Plan adopted Accounting Standard Update (ASU) 2010-06, which amends existing guidance in Accounting Standards Codification (ASC) 820, *Fair Value Measurement and Disclosures*, except for the new disclosure providing disaggregated information related to the activity in Level 3 fair value measurements, which the Plan adopted effective January 1, 2011.

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B – Summary of significant accounting policies

Basis of accounting

The accompanying financial statements and supplemental schedule have been prepared on the accrual basis of accounting.

Valuation of investments

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note F for discussion of fair value measurements.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for plan benefits and changes therein. Actual results could differ from those estimates.

Market volatility

The Plan utilizes various investment instruments, including mutual funds. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Payment of benefits

Benefits are recorded when paid.

Events occurring after reporting date

The Plan's management has evaluated events and transactions that occurred between December 31, 2011 and October 1, 2012, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE C – Investments

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2011 and 2010, and net realized and unrealized appreciation in the fair value of investments, interest, dividends and investment expenses for the years ended December 31, 2011 and 2010, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Fifth Third Bank (the custodian).

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE C – Investments, continued

Investments at fair value were as follows at December 31:

	<u>2011</u>		<u>2010</u>
American Funds Growth Fund	\$ -	\$	833,882
American Funds Europacific Growth Fund	963,698		990,261
Baron Growth Fund	-		877,682
Baron Growth Inst.	648,890		-
Columbia Mid Cap Index Fund Z	1,456,776 *		-
Columbia Small Cap Index Fund Z	331,352		-
Dodge & Cox International Fund	2,354,997 *		4,005,509 *
Fidelity Advisors New Insights	830,230		-
Fifth Third U.S. Treasury Obligations Inst.			
Money Market Fund	952,175		779,568
Goldman Sachs Mid Cap Value Fund Inst.	1,045,032		1,990,973 *
Lazard Emerging Markets Fund	216,747		227,074
MFS Value Fund	-		1,241,260 *
MFS Value Fund R4	1,618,264 *		-
Oakmark Equity & Income Fund	624,511		567,815
PIMCO Total Return Fund Inst.	2,424,318 *		3,062,607 *
PIMCO Low Duration Bond Fund Inst.	94,332		107,867
Royce Total Return Fund	2,312,812 *		2,905,353 *
SSgA S&P 500 Index Fund	4,143,119 *		4,096,240 *
T. Rowe Price Mid Cap Growth Fund	708,260		730,710
TIAA Cref International Equity Index Retirement	1,861,544 *		-
Vanguard Long-Term Bond Index Fund	1,803,378 *		385,522
Total	\$ 24,390,435	\$	22,802,323

* Investment represents 5% or more of the Plan's net assets

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE C – Investments, continued

During 2011 and 2010, the Plan's investments (including investments purchased, sold, as well as held during the year) (depreciated) appreciated in value by \$(1,399,852) and \$2,562,702, respectively, as follows:

	<u>2011</u>	<u>2010</u>
American Funds Europacific Growth Fund	\$ (157,967)	\$ 85,245
American Funds Growth Fund	34,116	80,932
Baron Growth Fund	619	162,609
Baron Growth Inst.	8,274	-
Columbia Mid Cap Index Fund Z	4,363	-
Columbia Small Cap Index Fund Z	10,966	-
Dodge & Cox International Fund	(794,256)	458,322
Fidelity Advisors New Insights	(51,121)	-
Goldman Sachs Mid Cap Value Fund Inst.	(143,373)	373,301
Lazard Emerging Markets Fund	(103,092)	76,808
MFS Value Fund	(67,355)	120,237
MFS Value Fund R4	58,095	-
Oakmark Equity & Income Fund	(7,752)	44,082
PIMCO Low Duration Bond Fund Inst.	(1,348)	-
PIMCO Total Return Fund Inst.	16,271	13,572
Royce Total Return Fund	(138,699)	527,015
SSgA S&P 500 Index Fund	(24,214)	467,762
T. Rowe Price Mid Cap Growth Fund	(68,948)	145,142
TIAA Cref International Equity Index Retirement	(66,512)	-
Vanguard Long-Term Bond Index Fund	<u>152,081</u>	<u>7,675</u>
Total	<u>\$ (1,339,852)</u>	<u>\$ 2,562,702</u>

NOTE D – Income tax status

The Plan received a determination letter from the Internal Revenue Service dated September 19, 2011 stating that the Plan is qualified under Section 401(a) (by reference in Section 401(k)) of the Internal Revenue Code (The Code) and, therefore, the related trust is exempt from taxation. Subsequently, the Plan has been amended. The Plan administrator believes that the Plan is currently being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, qualifies as tax exempt.

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D – Income tax status, continued

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

NOTE E – Transactions with parties-in-interest

Certain Plan investments are managed by Fifth Third Bank. Fifth Third Bank is the custodian as defined by the Plan and, therefore, transactions therewith qualify as party-in-interest transactions.

NOTE F – Fair value measurements

The Plan follows the provisions of Accounting Standards Codification 820 *Fair Value Measurement and Disclosures* (ASC 820). ASC 820 defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. ASC 820 does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

ASC 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobserved inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

- | | |
|----------|---|
| Level 1: | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2: | Inputs to the valuation methodology include: <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets;• Quoted prices for identical or similar assets or liabilities in inactive markets;• Inputs other than quoted prices that are observable for the asset or liability;• Inputs that are derived principally from or corroborated by observable market data by correlation or other means. |

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE F – Fair value measurements, continued

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Mutual funds: Valued at the net asset value of shares held by the Plan at year-end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011 and 2010:

	Fair Value Measurements at December 31, 2011 Using			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Index fund	\$ 4,143,118	\$ -	\$ -	\$ 4,143,118
Balanced funds	4,667,093	-	-	4,667,093
Growth funds	12,730,338	-	-	12,730,338
Fixed income funds	1,897,711	-	-	1,897,711
U.S. government securities money market fund	<u>952,175</u>	<u>-</u>	<u>-</u>	<u>952,175</u>
Balance at December 31, 2011	<u>\$ 24,390,435</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,390,435</u>

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE F – Fair value measurements, continued

	<u>Fair Value Measurements at December 31, 2010 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Index fund	\$ 4,096,240	\$ -	\$ -	\$ 4,096,240
Balanced funds	4,871,682	-	-	4,871,682
Growth funds	12,561,444	-	-	12,561,444
Fixed income funds	493,389	-	-	493,389
U.S. government securities money market fund	<u>779,568</u>	<u>-</u>	<u>-</u>	<u>779,568</u>
Balance at December 31, 2010	<u>\$ 22,802,323</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,802,323</u>

RGH ENTERPRISES, INC. 401(k) PROFIT SHARING PLAN**EIN: 34-1650951 PLAN NUMBER: 001****DECEMBER 31, 2011****SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
Dodge & Cox	International Fund	**	\$ 2,354,997
MFS	Value Fund R4	**	1,618,264
SSgA	S&P 500 Index Fund	**	4,143,119
PIMCO	Total Return Fund Inst.	**	2,424,318
Royce	Total Return Fund	**	2,312,812
T. Rowe Price	Mid Cap Growth Fund	**	708,260
Baron	Growth Inst.	**	648,890
* Fifth Third Bank	U.S. Treasury Obligations Inst. Money Market Fund	**	952,175
Goldman Sachs	Mid Cap Value Fund Inst.	**	1,045,032
Oakmark	Equity & Income Fund	**	624,511
Vanguard	Long-Term Bond Index Fund	**	1,803,378
Lazard	Emerging Markets Fund	**	216,747
Columbia	Mid Cap Index Fund Z	**	1,456,776
Columbia	Small Cap Index Funds Z	**	331,352
Fidelity	Advisor New Insights	**	830,230
TIAA Cref	International Equity Index Retirement	**	1,861,544
PIMCO	Low Duration Bond Fund Inst.	**	94,332
American Funds	Europacific Growth Fund	**	<u>963,698</u>
			<u>\$ 24,390,435</u>

* Indicates party-in-interest to the Plan.

** Cost is no longer required to be disclosed for participant directed investments.

ASSETS HELD FOR INVESTMENT PURPOSES

GA

RGH Enterprises, Inc. 401(k) Profit-Sharing Plan
01-JAN-11 to 31-DEC-11

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INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1RERFX			1,078,587.05	963,698.46
1DODFX			2,604,843.70	2,354,997.10
1LZEMX			258,494.29	216,746.74
1TRIEX			1,929,933.24	1,861,543.74
1NMSCX			322,847.77	331,352.17
1RYTRX			2,101,790.44	2,312,811.80
1BGRIX			640,226.20	648,889.81
1NMPAX			1,456,770.20	1,456,775.78
1GSMCX			1,017,461.47	1,045,031.83
1TR-MCG			698,991.61	708,259.97
1FINSX			877,964.42	830,230.22
1MEIUX			1,562,377.51	1,618,263.98
1SVSPX			3,662,534.91	4,143,118.62
1OAKBX			565,803.33	624,511.04
1PTLDX			95,007.35	94,331.68
1PTTRX			2,285,430.80	2,424,318.11
1VBLTX			1,688,580.44	1,803,378.39
1FQTX			871,094.90	889,296.21
			23,718,739.63	24,327,555.65
FORFEITURES			62,879.75	62,879.75

Attachment to Form 5500, Schedule H, Part 4, Item I
 EIN # 34-1650951

LEGEND

INVESTMENT OPTION:

1RERFX American Funds EuroPacific Growth Fd R5
 1LZEMX Lazard Emerging Markets Instl
 1NMSCX Columbia Small Cap Index Fund Z
 1BGRIX Baron Growth Instl
 1GSMCX Goldman Sachs Mid Cap Value Instl
 1FINSX Fidelity Advisor New Insights I
 1SVSPX SSgA S & P 500 Index
 1PTLDX PIMCO Low Duration Bond Fund Inst'l
 1VBLTX Vanguard Long-Term Bond Index Fund

1DODFX Dodge & Cox International Stock Fund-A
 1TRIEX TIAA CREF Int'l Equity Index - Retirement
 1RYTRX Royce Total Return Fund Inv
 1NMPAX Columbia Mid Cap Index Fund Z
 1TR-MCG T. Rowe Price Mid Cap Growth Fund
 1MEIUX MFS Value Fund R4
 1OAKBX Oakmark Equity & Income - I
 1PTTRX PIMCO Total Return - Inst.
 1FQTX Fifth Third US Treasury Obligations Inst

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year