

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>EP HOURLY 401(K) PLAN</u>	1b Three-digit plan number (PN) ► <u>180</u> 1c Effective date of plan <u>07/01/1994</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>EP MANAGEMENT CORPORATION</u> <u>9785 GATEWAY DRIVE</u> <u>RENO, NV 89521</u>	2b Employer Identification Number (EIN) <u>20-4511764</u> 2c Sponsor's telephone number <u>775-824-7600</u> 2d Business code (see instructions) <u>339900</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>JULIE MCGUIRE</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") EP MANAGEMENT CORPORATION 9785 GATEWAY DRIVE RENO, NV 89521	3b Administrator's EIN 20-4511764 3c Administrator's telephone number 775-824-7600
--	---

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	669
---	----------	-----

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	148
b Retired or separated participants receiving benefits.....	6b	70
c Other retired or separated participants entitled to future benefits.....	6c	190
d Subtotal. Add lines 6a , 6b , and 6c	6d	408
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	3
f Total. Add lines 6d and 6e	6f	411
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	376
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	16

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 2F 2G 2J 2K 2R 2T

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)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(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>EP HOURLY 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>180</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EP MANAGEMENT CORPORATION</u>	D Employer Identification Number (EIN) <u>20-4511764</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
JPMORGAN RETIREMENT PLAN SERVICES

71-0930784

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

13-3538956

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

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

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

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

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

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

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

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

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

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

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)

JPMORGAN RETIREMENT PLAN SERVICES

71-0930784

(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?
15 37 50 59 64	NONE	6781	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

CISC BROKERAGE

13-3538956

(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?
26 33 50 59 71	NONE	75	Yes ☒ No ☐	Yes ☐ No ☒	0	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 ☐

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
J.P.MORGAN RETIREMENT PLAN SERVICES	59	0
(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.
SSGA S&P 500 INDEX SL-III ONE LINCOLN STREET BOSTON, MA 02111	JANUARY 2011 TO DECEMBER 2011 13 BASIS POINTS	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
J.P.MORGAN RETIREMENT PLAN SERVICES	59	0
(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.
JPMORGAN SMALL CAP EQUITY-SELECT P.O. BOX 8528 BOSTON, MA 02266-8528	JANUARY 2011 TO DECEMBER 2011 50.5 BASIS POINTS	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
J.P.MORGAN RETIREMENT PLAN SERVICES	59	0
(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.
ARTIO INTERNATIONAL EQUITY FUND-A ATTN BEA SPOERL RELATIONSHIP MGR P.O. BOX 701 MILWAUKEE, WI 53201	JANUARY 2011 TO DECEMBER 2011 35 BASIS POINTS	

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
J.P.MORGAN RETIREMENT PLAN SERVICES	59	0
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>JPMORGAN SMARTRETIREMENT 2040-INST P.O. BOX 8528 BOSTON, MA 02266-8528</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>JANUARY 2011 TO DECEMBER 2011 44 BASIS POINTS</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>J.P.MORGAN RETIREMENT PLAN SERVICES</p>		
<p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">59</p>		
<p>(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>JPMORGAN SMARTRETIREMENT 2030-INST P.O. BOX 8528 BOSTON, MA 02266-8528</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>JANUARY 2011 TO DECEMBER 2011 44 BASIS POINTS</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>J.P.MORGAN RETIREMENT PLAN SERVICES</p>		
<p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">59</p>		
<p>(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>JPMORGAN SMARTRETIREMENT 2020-INST P.O. BOX 8528 BOSTON, MA 02266-8528</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>JANUARY 2011 TO DECEMBER 2011 38 BASIS POINTS</p>		

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
J.P.MORGAN RETIREMENT PLAN SERVICES	59	0
(d) Enter name and EIN (address) of source of indirect compensation		
JPMORGAN SMARTRETIREMENT 2015-INST P.O. BOX 8528 BOSTON, MA 02266-8528	JANUARY 2011 TO DECEMBER 2011 36 BASIS POINTS	
(a) Enter service provider name as it appears on line 2		
J.P.MORGAN RETIREMENT PLAN SERVICES	59	0
(d) Enter name and EIN (address) of source of indirect compensation		
JPMORGAN SMARTRETIREMENT 2010-INST P.O. BOX 8528 BOSTON, MA 02266-8528	JANUARY 2011 TO DECEMBER 2011 33 BASIS POINTS	
(a) Enter service provider name as it appears on line 2		
J.P.MORGAN RETIREMENT PLAN SERVICES	59	0
(d) Enter name and EIN (address) of source of indirect compensation		
JPMORGAN SMARTRETIREMENT INCOME-INS P.O. BOX 8528 BOSTON, MA 02266-8528	JANUARY 2011 TO DECEMBER 2011 30 BASIS POINTS	

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
J.P.MORGAN RETIREMENT PLAN SERVICES	59	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> </div> </div>		
JPMCB STABLE VALUE P.O. BOX 8528 BOSTON, MA 02266-8528	JANUARY 2011 TO DECEMBER 2011 15 BASIS POINTS	
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(a) Enter service provider name as it appears on line 2</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(b) Service Codes (see instructions)</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(c) Enter amount of indirect compensation</p> </div> </div>		
J.P.MORGAN RETIREMENT PLAN SERVICES	59	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> </div> </div>		
JPMORGAN SMARTRETIREMENT 2050-INST P.O. BOX 8528 BOSTON, MA 02266-8528	JANUARY 2011 TO DECEMBER 2011 44.5 BASIS POINTS	
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(a) Enter service provider name as it appears on line 2</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(b) Service Codes (see instructions)</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(c) Enter amount of indirect compensation</p> </div> </div>		
J.P.MORGAN RETIREMENT PLAN SERVICES	59	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> </div> </div>		
EATON VANCE LARGE CAP VALUE-A TWO INTERNATIONAL PLACE BOSTON, MA 02110	JANUARY 2011 TO DECEMBER 2011 50 BASIS POINTS	

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
CISC BROKERAGE	59	0
(d) Enter name and EIN (address) of source of indirect compensation		
ALLIANCEBERNSTEIN 13-3211780	RATE OF .20% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS; FIXED RATE \$40,000 FIXED RATE \$40,000	
(a) Enter service provider name as it appears on line 2		
CISC BROKERAGE	59	0
(d) Enter name and EIN (address) of source of indirect compensation		
ALLIANZ 06-1349805	RATE OF .10% OF SALES AND .06% OF AVG DAILY BAL OF ASSETS	
(a) Enter service provider name as it appears on line 2		
CISC BROKERAGE	59	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN CENTURY 43-0821857	RATE OF .25% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS; FIXED RATE \$40,000 FIXED RATE \$40,000	

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
CISC BROKERAGE	59	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
DELAWARE FUNDS 23-2791871	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. RATE OF .25% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS; FIXED RATE \$40,000 FIXED RATE \$40,000	
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
CISC BROKERAGE	59	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
DREYFUS 13-2603136	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. RATE OF .25% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS	
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
CISC BROKERAGE	59	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
EATON VANCE 04-3239487	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. RATE OF .20% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS; FIXED RATE \$50,000 FIXED RATE \$40,000	

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
CISC BROKERAGE	59	0

(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.
FEDERATED 25-1203925	RATE OF .20% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS; FIXED RATE \$40,000 FIXED RATE \$40,000

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CISC BROKERAGE	59	0

(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.
FIDELITY 04-2882358	RATE OF .20% OF SALES

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CISC BROKERAGE	59	0

(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.
FRANKLIN 13-5599989	RATE OF .08% OF SALES AND .02-.05% OF AVG DAILY BAL OF ASSETS

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
CISC BROKERAGE	59	0
(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.	
HARTFORD 06-0383750	RANGE OF .15-.20% OF SALES AND .03-.05% OF AVG DAILY BAL OF ASSETS; FIXED RATE \$40,000 FIXED RATE \$40,000	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CISC BROKERAGE	59	0
(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.	
J.P. MORGAN FUNDS 74-2945358	RATE OF .20% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS; FIXED RATE \$40,000 FIXED RATE \$40,000	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CISC BROKERAGE	59	0
(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.	
MFS 04-2747644	RATE OF .10% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS	

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
CISC BROKERAGE	59	0
(d) Enter name and EIN (address) of source of indirect compensation		
NUVEEN	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. RATE OF .10-.20% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS	
36-3817266		
(a) Enter service provider name as it appears on line 2		
CISC BROKERAGE	59	0
(d) Enter name and EIN (address) of source of indirect compensation		
OPPENHEIMER	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. RATE OF .06% OF AVG DAILY BAL OF ASSETS	
12-2953455		
(a) Enter service provider name as it appears on line 2		
CISC BROKERAGE	59	0
(d) Enter name and EIN (address) of source of indirect compensation		
PIMCO	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. RATE OF .10% OF SALES AND .03-.06% OF AVG DAILY BAL OF ASSETS	
06-1349805		

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
CISC BROKERAGE	59	0
(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.	
PRINCIPAL 91-1801401	RATE OF .25% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS; FIXED RATE \$40,000 FIXED RATE \$40,000	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CISC BROKERAGE	59	0
(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.	
PUTNAM 26-0334814	RATE OF .25% OF SALES AND .05% OF AVG DAILY BAL OF ASSETS; FIXED RATE \$40,000 FIXED RATE \$40,000	
(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
(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
(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
(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
(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
(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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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 EP HOURLY 401(K) PLAN	B Three-digit plan number (PN)	180
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 EP MANAGEMENT CORPORATION	D Employer Identification Number (EIN) 20-4511764	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN STABLE VALUE			
b Name of sponsor of entity listed in (a): JP MORGAN CHASE BANK N.A.			
c EIN-PN 26-0463057-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2180926	
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA			
b Name of sponsor of entity listed in (a): S&P 500			
c EIN-PN 04-0025087-066	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 184682	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <div style="font-size: 24pt; font-weight: bold;">2011</div> 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 EP HOURLY 401(K) PLAN	B Three-digit plan number (PN) ►	180
C Plan sponsor's name as shown on line 2a of Form 5500 EP MANAGEMENT CORPORATION	D Employer Identification Number (EIN) 20-4511764	

Part I	Asset and Liability Statement		
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) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	29676	7332
(2) Participant contributions	1b(2)	4681	3923
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	277076	102642
(9) Value of interest in common/collective trusts.....	1c(9)	3077357	2365608
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	8493680	5379850
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	98306	28943

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	11980776	7888298

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	11980776	7888298
---	-----------	----------	---------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	140457	
(B) Participants	2a(1)(B)	115493	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		255950

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	6602	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6602

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	203324	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		203324

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(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)		83160
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-208882
c Other income.....	2c		15227
d Total income. Add all income amounts in column (b) and enter total.....	2d		355381

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1574063	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1574063
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	6168	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	6856	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		13024
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1587087

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-1231706
l Transfers of assets:			
(1) To this plan.....	2l(1)		363
(2) From this plan	2l(2)		2861135

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: GILMORE, JASION & MAHLER LTD

(2) EIN: 34-1827159

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		10000000
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.			
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)

WOLVERINE HOURLY 401K PLAN

5b(2) EIN(s)	5b(3) PN(s)
20-4605777	002

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 <u>EP HOURLY 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>180</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EP MANAGEMENT CORPORATION</u>	D Employer Identification Number (EIN) <u>20-4511764</u>

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	<u>0</u>
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): <u>43-6389220</u>		
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): _____



GILMORE, JASION & MAHLER, LTD

INDEPENDENT AUDITORS' REPORT

Retirement Committee
EP Hourly 401(k) Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the EP Hourly 401(k) Plan as of December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits for the year ended December 31, 2011, and the supplemental schedule of assets held at the end of year. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States 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 3, which was certified by JPMorgan Chase Bank, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee regarding the completeness and accuracy of the information summarized in Note 3 that was provided to the Plan Administrator by the trustee as of and for the year ended December 31, 2011 and as of December 31, 2010.

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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Gilmore, Jasion & Mahler, LTD

October 3, 2012

SCHEDULE H - PART IV - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**EIN #:****20-4115764****PN #:****180****(SEE SCHEDULE H-PART IV 4(i))****PLAN NAME:** EP Management Hourly 401(k) Plan**PLAN NUMBER:** 141809**FOR PERIOD:** 01/01/2011 - 12/31/2011

(B)	(C)	(D)	(E)		
IDENTITY OF PARTY	DESCRIPTION OF ASSET	COST*	CURRENT VALUE		
JPMorgan	JPMCB Stable Value	N/A	2,180,926.14		
SSGA	SSgA S&P 500 Index SL-III	N/A	184,682.32		
Various	Loan (Int rates 4.25% - 9.25%)	N/A	102,642.47		
CISC Brokerage	CISC Self-directed Brokerage Account	N/A	28,943.23		
American Century	American Century Growth-Inv	N/A	153,993.17		
Eaton Vance	Eaton Vance Large Cap Value-A	N/A	104,645.56		
JPMorgan	JPMorgan SmartRetirement 2050-Inst	N/A	97,195.96		
Artio	Artio International Equity Fund-A	N/A	117,684.73		
JPMorgan	JPMorgan SmartRetirement 2020-Inst	N/A	1,347,757.41		
JPMorgan	JPMorgan SmartRetirement 2010-Inst	N/A	352,284.11		
JPMorgan	JPMorgan SmartRetirement 2030-Inst	N/A	1,224,561.47		
JPMorgan	JPMorgan SmartRetirement 2040-Inst	N/A	220,603.67		
JPMorgan	JPMorgan SmartRetirement 2015-Inst	N/A	289,953.31		
JPMorgan	JPMorgan SmartRetirement Income-Inst	N/A	147,163.86		
JPMorgan	JPMorgan Small Cap Equity-Select	N/A	5,484.12		
PIMCO	PIMCO Total Return - Admin	N/A	571,547.78		
Royce	Royce Premier-Service	N/A	746,974.30		
Total		0.00	7,877,043.61		
* NOT REQUIRED FOR PARTICIPANT DIRECTED ACCOUNTS					

EP HOURLY 401(K) PLAN
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2011 AND 2010

CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	3
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS	4
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	5
NOTES TO FINANCIAL STATEMENTS	6 - 15
SUPPLEMENTAL SCHEDULE:	
SCHEDULE H, LINE 4(i) – SCHEDULE OF ASSETS (HELD AT END OF YEAR)	16



GILMORE, JASION & MAHLER, LTD

INDEPENDENT AUDITORS' REPORT

Retirement Committee
EP Hourly 401(k) Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the EP Hourly 401(k) Plan as of December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits for the year ended December 31, 2011, and the supplemental schedule of assets held at the end of year. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States 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 3, which was certified by JPMorgan Chase Bank, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee regarding the completeness and accuracy of the information summarized in Note 3 that was provided to the Plan Administrator by the trustee as of and for the year ended December 31, 2011 and as of December 31, 2010.

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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Gilmore, Jasion & Mahler, LTD

October 3, 2012

EP HOURLY 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Investments, at fair value:		
Mutual funds	\$ 5,379,849	\$ 8,493,680
Mutual funds - self-directed	28,930	26,775
Common/collective trust funds	2,365,608	3,077,357
Common stocks	0	71,367
Cash	14	164
Total investments, at fair value	<u>7,774,401</u>	<u>11,669,343</u>
Receivables:		
Participants contributions	3,923	4,681
Employer contributions	7,332	29,676
Notes receivable from participants	<u>102,642</u>	<u>277,076</u>
Total receivables	<u>113,897</u>	<u>311,433</u>
Net assets available for plan benefits, at fair value	7,888,298	11,980,776
Adjustment from fair value to contract value for fully benefit responsive investment contracts	<u>(22,798)</u>	<u>8,514</u>
Net assets available for plan benefits	<u><u>\$ 7,865,500</u></u>	<u><u>\$ 11,989,290</u></u>

The accompanying notes are an integral part of these financial statements.

EP HOURLY 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2011

Additions to net assets attributed to:

Contributions:

Participants	\$ 115,494
Employer	140,457
Total contributions	<u>255,951</u>

Interest income on notes receivable from participants	6,602
---	-------

Investment income:

Interest and dividends	203,324
Other	15,227
Total investment income	<u>218,551</u>

Total additions	481,104
-----------------	---------

Deductions from net assets attributed to:

Distributions to participants	1,574,063
Net depreciation in fair value of investments	157,035
Administrative expenses	13,024
Net transfer of assets to other plans	<u>2,860,772</u>

Total deductions	<u>4,604,894</u>
------------------	------------------

Net decrease	(4,123,790)
--------------	-------------

Net assets available for plan benefits:

Beginning of year	<u>11,989,290</u>
End of year	<u><u>\$ 7,865,500</u></u>

The accompanying notes are an integral part of these financial statements.

**EP HOURLY 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2011 and 2010**

Note 1—Description of the plan

The following description of the EP Hourly 401(k) Plan (formerly EaglePicher Hourly 401(k) Plan)(the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Substantially all hourly employees of EP Management Corporation (fka EaglePicher Corporation) and its subsidiaries (the Company) are eligible to participate in the Plan upon hire. The Plan was restated effective January 1, 2010.

On December 28, 2010, the Wolverine Advanced Materials division was sold. As a result of the sale, the Plan was partially terminated in 2010 and all affected participants became fully vested in their employer contributions.

On January 31, 2010, the EaglePicher Technologies division was sold. As a result of the sale, the Plan was partially terminated in 2010 and all affected participants became fully vested in their employer contributions.

Contributions

Participants may elect to contribute up to 100% of their base compensation, or the maximum dollar amount allowed by law, as a pre-tax deferral. The Company makes a matching contribution equal to 50% of the first 6% of participant pre-tax deferral contributions. The Company made a discretionary profit sharing contribution of \$1,903 to the Plan in 2011.

EP Minerals, LLC will make a special profit-sharing contribution to the Plan for each contribution period equal to \$1 for each straight time hour worked by each participant who is employed by EP Minerals and who is covered by a collective bargaining agreement between EP Minerals, LLC and Teamsters Chauffeurs, Warehousemen and Helpers and Professional, Clerical, Public and Miscellaneous Employees, Local Union No. 533 of Donner and the Tahoe Basin, Reno and Northern Nevada, Affiliated with the International Brotherhood of Teamsters, AFL-CIO, that provides for such contribution. Any special profit-sharing contribution made will be allocated to the account of each participant whose straight time hours were utilized to calculate the contribution and will be based ratably on the number of straight time hours performed by each participant.

Rollover contributions

Participants may contribute funds previously held for their account in another qualified employee benefit plan to the Plan. A participant shall be fully vested at all times in such amounts transferred into the Plan. Rollover contributions share in income and earnings under the terms of the Plan, but no employer contributions are made with respect to any rollover contribution.

EP HOURLY 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS – CONTINUED
December 31, 2011 and 2010

Note 1—Description of the plan—continued

Participant accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution and allocations of (a) the Company's matching contribution, (b) Company discretionary contributions, and (c) Plan earnings (losses) and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in pre-tax deferral and rollover contributions plus actual earnings (losses) thereon. Participants will become vested in the Company's contributions plus actual earnings (losses) thereon upon being credited with three years of vested service.

Notes receivable from participants

Participants may borrow against their vested account balances a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or 50% of the participant's vested account balance. Loans are secured by the vested balance in the participant's account and bear interest at rates commensurate with current interest rates charged for loans made under similar circumstances by lending institutions. The term of any loan shall not exceed five years, except in the case of a loan used to acquire any dwelling to be used as a primary residence.

Payment of benefits

On termination of service due to death, permanent disability, financial hardship, retirement or upon attainment of age 59 ½, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump-sum amount, or in annual installments over a fifteen year period. If the vested amount of the participant's account is \$1,000 or less, it will be paid out automatically in one lump-sum payment. Distributions must commence by March 31 of the calendar year following the calendar year the participant reaches age 70½ and has separated from service.

Forfeitures

When certain terminations of participation in the Plan occur, the nonvested portion of the participant's account, as defined by the Plan, represents a forfeiture. Forfeitures are used to reduce the Company's matching contributions or pay Plan expenses for the year. At December 31, 2011 and 2010, forfeited nonvested accounts totaled \$53,679 and \$86,688, respectively. These accounts will be used to reduce future matching contributions or Plan expenses.

Administrative expenses

The Plan's administrative costs are paid by either the Plan or the Company as provided by the Plan document.

EP HOURLY 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS – CONTINUED
December 31, 2011 and 2010

Note 2—Significant accounting policies

Basis of accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of estimates

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

Investment valuation and income recognition

The Plan's investments are valued by the trustee, JPMorgan Chase Bank (JPM or Trustee). Common stocks and mutual funds are valued based on quoted prices, exchange listed prices or net asset value. Common/collective trust funds are valued on other significant observable inputs based on a daily unit value being calculated. Participant loans are valued at amortized cost, which approximates fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

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 and assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investment transactions are accounted for on a trade-date basis and realized gains and losses on sales of securities are determined using the average cost method. Income from investments is recognized when earned.

The Plan has investments in common collective trust funds, which are comprised of fully benefit-responsive investment contracts. As described in Financial Accounting Standards Board Staff Position, FSP AAG INV-1 and SOP 94-4-1, Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans (the "FSP"), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement of attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by FSP, the Statement of Net Assets available for Benefits presents the fair value of the investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

EP HOURLY 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS – CONTINUED
December 31, 2011 and 2010

Note 2—Significant accounting policies – continued

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the plan document.

Risks and uncertainties

The Plan utilizes various investment instruments, including mutual funds, common/collective trust funds, and investment contracts. 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.

Income tax status

The Internal Revenue Service has determined and informed the Company by letter dated March 31, 2011 that the Plan and related trust are designed in accordance with applicable regulations of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter; however, the Company and the Plan Administrator believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC and the Plan and related trust continue to be tax-exempt. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

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. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that 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.

New accounting pronouncements

In January 2010, the FASB issued Accounting Standards Update 2010-06, Improving Disclosures about Fair Value Measurements, (ASU 2010-06). ASU 2010-06 amended FASB Accounting Standards (ASC) Topic, Fair Value Measurement, to clarify certain existing fair value disclosures and require a number of additional disclosures. The requirement to present changes in Level 3 measurements on a gross basis is effective for reporting periods beginning after December 15, 2010. Since ASU 2010-06 only affects fair value measurement disclosures, adoption of ASU 2010-06 did not have an effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

EP HOURLY 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS – CONTINUED
December 31, 2011 and 2010

Note 2–Significant accounting policies – continued

New accounting pronouncements – continued

In May 2011, the FASB issued Accounting Standards Update 2011-04, Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs, (ASU 2011-04). ASU 2011-04 amended FASB ASC Topic, Fair Value Measurement, to converge the fair value measurement guidance in US generally accepted accounting principles and International Financial Reporting Standards. Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in FASB ASC Topic, Fair Value Measurement. In addition, ASU 2011-04 requires additional fair value disclosures, although certain of these new disclosures will not be required for nonpublic entities. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan's financial statements.

Subsequent events

The Plan has evaluated all events subsequent to the statement of net assets available for plan benefits date of December 31, 2011 through October 3, 2012, which is the date these financial statements were issued, and has determined that there are no subsequent events that are required to be disclosed.

Note 3–Investments

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following data included in the accompanying 2011 financial statements is complete and accurate with respect to investments:

- Investments
- Net appreciation (depreciation) in fair value of investments
- Interest and other income
- Schedule of assets (held at end of year)

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

FASB ASC Topic 820, "Fair Value Measurements", defines fair value, establishes a framework on measuring fair value, establishes a fair value hierarchy on the quality of inputs used to measure fair value and enhances disclosure requirements for fair value measurements. The Plan accounts for certain financial assets at fair value under various accounting literature.

In accordance with the standard, the Plan has categorized its financial instruments, based on the priority of the inputs to the valuation technique, into the three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within the different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

EP HOURLY 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS – CONTINUED
December 31, 2011 and 2010

Note 3—Investments—continued

Financial assets and liabilities recorded on the Statement of Net Assets Available for Benefits are categorized based on the inputs to the valuation techniques as follows:

- Level 1. Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that the Plan has the ability to access.
- Level 2. Financial assets and liabilities whose values are based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:
 - a. Quoted prices for similar assets or liabilities in active markets;
 - b. Quoted prices for identical or similar assets or liabilities in non-active markets;
 - c. Pricing models whose inputs are observable for substantially the full term of the asset or liability; and
 - d. Pricing models whose inputs are derived principally from or corroborated by observable market data through correlation of other means for substantially the full term of the asset or liability.
- Level 3. Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability.

EP HOURLY 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS – CONTINUED
December 31, 2011 and 2010

Note 3—Investments—continued

The following table presents the Plan's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis:

Description	Total	Fair Value Measurements at December 31, 2011 Using		
		Quoted Prices in Active Markets for Identical Assets Level (1)	Significant Other Observable Inputs Level (2)	Significant Unobservable Inputs Level (3)
Mutual funds				
Blend funds	\$ 3,685,003	\$ 3,685,003	\$ 0	\$ 0
Growth funds	900,967	900,967		
Value funds	676,194	676,194		
Equity funds	117,685	117,685		
Mutual funds – self-directed				
Value funds	28,930	28,930		
Common/ collective trust	2,365,608		2,365,608	
Cash	14	14		
Total	<u>\$ 7,774,401</u>	<u>\$ 5,408,793</u>	<u>\$ 2,365,608</u>	<u>\$ 0</u>

EP HOURLY 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS – CONTINUED
December 31, 2011 and 2010

Note 3—Investments—continued

The following table presents the Plan's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis:

Description	Total	Fair Value Measurements at December 31, 2010 Using		
		Quoted Prices in Active Markets for Identical Assets Level (1)	Significant Other Observable Inputs Level (2)	Significant Unobservable Inputs Level (3)
Mutual funds:				
Blend funds	\$ 5,438,297	\$ 5,438,297	\$ 0	\$ 0
Growth funds	1,577,484	1,577,484		
Value funds	1,260,988	1,260,988		
Equity funds	216,911	216,911		
Mutual funds – Self-directed				
Value funds	26,775	26,775		
Common/ collective trust	3,077,357		3,077,357	
Common stock	71,367	71,367		
Cash	164	164		
Total	<u>\$ 11,669,343</u>	<u>\$ 8,591,986</u>	<u>\$ 3,077,357</u>	<u>\$ 0</u>

Under the terms of a trust agreement between the Trustee and the Company, the Trustee invests all contributions to the Plan in various fund options as directed by the individual participants.

The following investments individually represent greater than 5% of total net assets available for benefits at December 31, 2011 and 2010:

	2011	2010
* JPMorgan Stable Value Fund	\$ 2,180,926	\$ 2,863,866
* JPMorgan Smart Retirement 2020	1,347,757	2,019,885
* JPMorgan Smart Retirement 2030	1,224,561	1,568,783
Royce Premier Fund	746,974	1,284,276
PIMCO Total Return Fund	571,548	1,004,568
* JPMorgan Smart Retirement 2010	**	779,868

* Party in interest

** Investment did not represent 5% or more of the Plan's assets for the year.

EP HOURLY 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS – CONTINUED
December 31, 2011 and 2010

Note 3—Investments—continued

During 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

Mutual funds	\$ (208,884)
Common/collective trust funds	51,849
Total depreciation	<u>\$ (157,035)</u>

Note 4—Fully benefit-responsive investment contracts

The Plan holds funds (the "Fund") that invest in synthetic guaranteed investment contracts (GICs) and wrapper contracts (also know as synthetic GICs). A synthetic investment contract is a contract issued by a financial institution to provide a stated rate of return to the buyer of the contract for a specified period of time. In a traditional GIC, the issuer takes a deposit from the Fund and purchases investments that are held in the issuer's general account. The issuer is contractually obligated to repay the principal and a specified rate of interest guaranteed to the Fund.

In a wrapper contract structure, the underlying investments are owned by the Fund and held in trust for plan participants. The Fund purchases a wrapper contract from an insurance company or bank. The wrapper contract amortizes the realized and unrealized gains and losses on the underlying fixed income investments, typically over the duration of the investments, through adjustments to the future interest crediting rate (which is the rate earned by participants in the Fund for the underlying investments). The issuer of the wrapper contract provides assurance that the adjustments to the interest crediting rate do not result in a future interest crediting rate that is less than zero. An interest crediting rate less than zero would result in a loss of principal or accrued interest. Issuers of wrap contracts in the Fund are limited to 50% of the Fund's book value at time of purchase. Single issuers are limited to 5% of the Fund's market value at time of purchase.

The objectives of the Fund is to protect the principal balance of participant accounts, and to generate stable, positive book value returns that exceed those of alternative principal protection vehicles, such as money market funds, during normal conditions.

Permitted instruments in the Fund may be invested on a cash/delivered basis, forward settle, short sale, repurchase agreements, reverse repurchase agreements and through exchange-traded and over-the-counter derivatives instruments such as options, futures contracts or swap agreements. Derivative instruments held outside of a Commingled Fund will be limited to Treasury futures contracts and interest rate swaps. The Fund may enter into a series of purchase and sale contracts such as TBA mortgages and dollar rolls.

The Trustee of the Fund will be responsible for selecting the maturities of individual fixed-income securities within the Fund. The effective or modified option-adjusted duration of the Portfolio will be managed to a target of 3 years, and at all times be within a range of 2 to 4 years. Under normal circumstances, the Fund will be maintained within a duration range of 2.5 to 3.5 years. The Fund may invest in unrated securities, in the opinion of the Trustee of the Fund that meets minimum quality standards.

EP HOURLY 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS – CONTINUED
December 31, 2011 and 2010

Note 4–Fully benefit-responsive investment contracts–continued

The Fund average yield of the Fund was approximately 1.99% in 2011. The crediting interest rate for these investment contracts is reset monthly by the issuer but cannot be less than zero and was approximately 2.35% and 2.65% at December 31, 2011 and 2010, respectively. The crediting interest rate reflects a number of factors, including mortality and expense risks, interest rate guarantees, the investment income earned on invested assets and the amortization of any capital gains and/or losses realized on the sale of invested assets.

Note 5–Party in interest transactions

Some of the Plan's investments are shares of registered investment companies managed by JPM or its subsidiaries including American Century. JPM is the Trustee, as defined by the Plan and, accordingly, these transactions qualified as party in interest transactions. Fees paid by the Plan to JPM for services were \$13,024 and \$15,532 for the years ended December 31, 2011 and 2010, respectively.

Note 6–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 anytime and to terminate the Plan subject to provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Company may determine.

Note 7–Reconciliation to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2011 and 2010 to the Form 5500:

	<u>2011</u>	<u>2010</u>
Net assets available for benefits per the financial statements	\$ 7,865,500	\$ 11,989,290
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	22,798	(8,514)
Net assets available for benefits per the Form 5500	<u>\$ 7,888,298</u>	<u>\$ 11,980,776</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements for 2011 to the Form 5500:

Net decrease in net assets per the financial statements	\$ (4,123,790)
Change in adjustment from contract value to fair value for fully benefit-responsive investment contracts	31,312
Net decrease per the Form 5500	<u>\$ (4,092,478)</u>

SUPPLEMENTAL SCHEDULE

EP HOURLY 401(K) PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Employer ID #20-4511764 Plan #180
December 31, 2011

(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 maturity value	(d) Cost	(e) Current value value
	Mutual funds:		
* JPMorgan	JPMorgan Smart Retirement 2020	**	\$ 1,347,757
* JPMorgan	JPMorgan Smart Retirement 2030	**	1,224,561
Royce Funds	Royce Premier Fund	**	746,974
PIMCO Funds	PIMCO Total Return Fund	**	571,548
* JPMorgan	JPMorgan Smart Retirement 2010	**	352,284
* JPMorgan	JPMorgan Smart Retirement 2015	**	289,953
* JPMorgan	JPMorgan Smart Retirement 2040	**	220,604
* American Century	American Century Growth Fund	**	153,993
* JPMorgan	JPMorgan Smart Retirement Income	**	147,164
* American Century	International Equity Fund	**	117,685
Eaton Vance	Eaton Vance Large Cap Value - A	**	104,646
* JPMorgan	JPMorgan Smart Retirement 2050	**	97,196
* JPMorgan	JPMorgan Small Cap Equity-SEL	**	5,484
			<u>5,379,849</u>
	Common collective trust funds:		
* JPMorgan	JPMorgan Stable Value Fund	**	2,180,926
SSGA	SSGA S&P 500	**	184,682
			<u>2,365,608</u>
* Various	Participant direct brokerage accounts	**	28,944
	Participant loans:		
* Plan Participant	Interest rates ranging from 4.25% to 9.25%	0	<u>102,642</u>
		Total	<u><u>\$ 7,877,043</u></u>

* Represents a party in interest

** Disclosure of cost information is not required for participant-directed investments