# 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 01/01/2011 and ending 12/31/2011

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

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

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

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

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

**1a** Name of plan
KING ARCHITECTURAL METALS 401(K) PLAN

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

**1c** Effective date of plan 01/01/2010

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

KING SUPPLY COMPANY LLC

9611 E RL THORNTON FREEWAY
DALLAS, TX 75228

**2b** Employer Identification Number (EIN) 75-2318646

**2c** Sponsor's telephone number 214-438-8116

**2d** Business code (see instructions) 423500

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/12/2012 | PATRICIA MANNO |
| | **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 |

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

9611 E RL THORNTON FREEWAY
DALLAS, TX 75228

**3b** Administrator's EIN
75-2318646

**3c** Administrator's telephone number
214-438-8116

**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** | 192 |
| **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** | 0 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 0 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 0 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 0 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 0 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 5 |
| **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 3D 3H

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

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

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

**A** Name of plan
KING ARCHITECTURAL METALS 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
KING SUPPLY COMPANY LLC

**D** Employer Identification Number (EIN)
75-2318646

## 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).. . . . . [X] 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

ALLIANZ GLOBAL INVESTORS DISTRIBUTO
1345 AVENUE OF THE AMERICAS
NEW YORK, NY 10105

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

AMERICAN CENTURY INVESTMENT SERVICE

44-0640487

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

BLACKROCK INVESTMENTS, INC.

23-2784752

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

FIDELITY DISTRIBUTORS CORP.
500 SALEM STREET
MAIL ZONE O3N
SMITHFIELD, RI 02917

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

FRED ALGER & COMPANY, INCORPORATED

13-2510833

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

HARTFORD INVESTMENT FINANCIAL SERVI

201 HOPMEADOW STREET
SIMSBURY, CT 06089

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

INVESCO DISTRIBUTORS, INC.

74-1894784

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

JANUS DISTRIBUTORS, LLC

151 DETROIT STREET
DENVER, CO 80206

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

NYLIFE DISTRIBUTORS, LLC

169 LACKAWANNA AVENUE
PARSIPPANY, NJ 07054

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

VICTORY CAPITAL MANAGEMENT

13-2700161

**(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)

ADP

22-1467904

| (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? |
|---|---|---|---|---|---|---|
| 37 50 15 64 | RECORD KEEPER | 2042 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

STATE STREET CORPORATION

04-1867445

| (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? |
|---|---|---|---|---|---|---|
| 21 99 | DIRECTED TRUSTEE/CUSTODIA | 0 | Yes [X] No [ ] | Yes [X] No [ ] | 500 | Yes [ ] No [X] |

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

ADP BROKER-DEALER

22-3319984

| (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? |
|---|---|---|---|---|---|---|
| 60 59 49 99 63 | RECORD KEEPER | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 0 | Yes [X] 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 |
|---|---|---|
| ADP BROKER-DEALER | 63 60 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. |
|---|---|
| ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 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. |
|---|---|
| AMERICAN CENTURY INVESTMENT SERVICE<br><br>44-0640487 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 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. |
|---|---|
| BLACKROCK INVESTMENTS, INC.<br><br>23-2784752 | ANNUAL RATE 0.00250 OF AVERAGE DAILY 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 |
|---|---|---|
| ADP BROKER-DEALER | 63 60 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 DISTRIBUTORS CORP.<br>500 SALEM STREET<br>MAIL ZONE O3N<br>SMITHFIELD, RI 02917 | ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00050 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 60 59 99 | 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. |
|---|---|
| FRED ALGER & COMPANY, INCORPORATED<br><br>13-2510833 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 99 | 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 INVESTMENT FINANCIAL SERVI<br>201 HOPMEADOW STREET<br>SIMSBURY, CT 06089 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00100 OF AVERAGE DAILY 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 |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 99 | 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. |
|---|---|
| INVESCO DISTRIBUTORS, INC.<br><br>74-1894784 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00780 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 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. |
|---|---|
| JANUS DISTRIBUTORS, LLC<br>151 DETROIT STREET<br>DENVER, CO 80206 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 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. |
|---|---|
| NYLIFE DISTRIBUTORS, LLC<br>169 LACKAWANNA AVENUE<br>PARSIPPANY, NJ 07054 | ANNUAL RATE 0.00250 OF AVERAGE DAILY 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 |
|---|---|---|
| ADP BROKER-DEALER | 99 | 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. |
|---|---|
| STATE STREET CORPORATION<br><br>04-1867445 | ANNUAL RATE 0.00870 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00760 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00670 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00750 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00620 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 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. |
|---|---|
| T. ROWE PRICE<br>100 EAST PRATT STREET<br>BALTIMORE, MD 21202 | ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 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. |
|---|---|
| VICTORY CAPITAL MANAGEMENT<br><br>13-2700161 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

## 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
KING ARCHITECTURAL METALS 401(K) PLAN

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

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
KING SUPPLY COMPANY LLC

**D** Employer Identification Number (EIN)
75-2318646

**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: SSGA S & P 500 INDEX FUND

**b** Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

| **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) |
|---|---|---|
| 04-0025081-065 | C | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL SMALL CAP INDEX

**b** Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

| **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) |
|---|---|---|
| 04-0025081-084 | C | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P MIDCAP INDEX

**b** Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

| **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) |
|---|---|---|
| 04-0025081-089 | C | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SSGA INTERNATIONAL INDEX

**b** Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

| **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) |
|---|---|---|
| 04-0025081-462 | C | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SSGA STABLE VALUE FUND

**b** Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

| **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) |
|---|---|---|
| 04-2675543-001 | C | 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO STABLE ASSET ADP85

**b** Name of sponsor of entity listed in (a): INVESCO NATIONAL TRUST COMPANY

| **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) |
|---|---|---|
| 27-3884161-001 | C | 0 |

**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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2011**

**This Form is Open to Public Inspection**

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

**A** Name of plan
KING ARCHITECTURAL METALS 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
KING SUPPLY COMPANY LLC

**D** Employer Identification Number (EIN)
75-2318646

## 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) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(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) | 64205 | |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 291344 | |
| **(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) | 562713 | |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(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 | 918262 | 0 |
| **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 through1j) | 1k | 0 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 918262 | 0 |

## Part II Income and Expense Statement

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

| Income | | (a) Amount | (b) Total |
|---|---|---|---|
| **a Contributions:** | | | |
| **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | | |
| **(B)** Participants | 2a(1)(B) | 118744 | |
| **(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) | | 118744 |
| **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) | 3836 | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 3836 |
| **(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) | 12034 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 12034 |
| **(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) | | -3907 |
| **(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) | | -32936 |
| **c** Other income | 2c | | |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 97771 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 32365 | |
| **(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) | | 32365 |
| **f** Corrective distributions (see instructions) | 2f | | |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | 3270 |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: **(1)** Professional fees | 2i(1) | | |
| **(2)** Contract administrator fees | 2i(2) | | |
| **(3)** Investment advisory and management fees | 2i(3) | | |
| **(4)** Other | 2i(4) | 2042 | |
| **(5)** Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 2042 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 37677 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | 60094 |
| **l** Transfers of assets: | | | |
| **(1)** To this plan | 2l(1) | | |
| **(2)** From this plan | 2l(2) | | 978356 |

## 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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

**(1)** Name: CORNWELL JACKSON PLLC **(2)** EIN: 27-4461251

**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.) | 4a | | 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.) | 4b | | 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.) | 4c | | 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.) | 4d | | X | |
| **e** | Was this plan covered by a fidelity bond? | 4e | X | | 92000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | | 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.) | 4j | | 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? | 4k | X | | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| EXECUPAY MULTIPLE EMP PLN | 74-2691362 | 333 |
| | | |
| | | |
| | | |

# 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
KING ARCHITECTURAL METALS 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
KING SUPPLY COMPANY LLC

**D** Employer Identification Number (EIN)
75-2318646

## Part I Distributions

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

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

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

EIN(s): 57-1198022

**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 of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

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

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Statements
King Architectural Metals 401(k) Plan
*As of December 31, 2011 and 2010*

King Architectural Metals 401(k) Plan

Financial Statements

As of December 31, 2011 and 2010

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*Schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.

CORNWELL JACKSON

***Independent Auditors' Report***

The Management and Participants of the
King Architectural Metals 401(k) Plan

We were engaged to audit the financial statements of King Architectural Metals 401(k) Plan (the Plan") as of December 31, 2011 and 2010 and for the year then ended, as listed in the accompanying table of contents. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures 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 State Street Global Services, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that State Street Global Services held and executed investment transactions for certain Plan investments from January 1, 2011 to December 29, 2011. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2011 and 2010, that the information provided to the plan administrator by the custodian is complete and accurate.

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

Cornwell Jackson

Plano, Texas
September 19, 2012

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CORNWELL JACKSON ADVISORS, PLLC
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

AN INDEPENDENT MEMBER FIRM OF BKR INTERNATIONAL. FIRMS IN PRINCIPAL CITIES WORLDWIDE

| Statements of Net Assets Available For Benefits<br>As of December 31, | **2011** | 2010 |
|---|---|---|
| **Assets** | | |
| Participant-directed investments: | | |
| Mutual funds, at fair value | **$** - | $ 562,713 |
| Common collective trust | - | 291,344 |
| Total investments | - | 854,057 |
| Receivables: | | |
| Employee contributions | - | 2,932 |
| Notes receivable from participants | - | 64,205 |
| Total receivables | - | 67,137 |
| Total assets | - | 921,194 |
| Adjustment from fair value to contract value for fully benefit-responsive common collective trusts | - | (1,434) |
| Net assets available for benefits | **$** - | $ 919,760 |

Statement of Changes in Net Assets Available For Benefits
For the Year Ended December 31,

| | | **2011** |
|---|---|---|
| **Additions to net assets attributed to:** | | |
| Investment income (loss): | | |
| Net depreciation in fair value of investments | **$** | **(36,843)** |
| Dividends and other income | | **12,034** |
| Total investment loss | | **(24,809)** |
| Interest on participant loans | | **3,836** |
| Contributions: | | |
| Employee contributions | | **115,812** |
| Total contributions | | **115,812** |
| Total additions | | **94,839** |
| **Deductions from net assets attributed to:** | | |
| Benefits paid to participants | | **32,365** |
| Administive expenses | | **5,312** |
| Total deductions | | **37,677** |
| Net increase | | **57,162** |
| Transfer out of the Plan | | **(976,922)** |
| **Net Assets Available for Benefits** | | |
| Beginning of year | | **919,760** |
| End of year | **$** | **-** |

NOTES TO FINANCIAL STATEMENTS
*As of December 31, 2011 and 2010*

## 1. Description of Plan

The following description of the King Architectural Metals 401(k) Plan (the "Plan") prior to the transfer of assets to Execupay Multiple Employer 401(k) Savings Plan provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

Employees of the following companies (the Employers) are presently covered under the Plan:

- King Supply Company L.L.C. (d/b/a King Architectural Metals)
- King Architectural Metals of California, L.L.C. (d/b/a King Architectural Metals)

The Plan is a defined contribution retirement plan administered by King Supply Company, L.L.C. ("King" or "the Company") and was established on January 1, 2010. Management established this plan upon transferring the recordkeeping duties to Automatic Data Processing ("ADP") and the custodian and custodian duties to State Street Bank & Trust on January 1, 2010. The plan is intended to be similar to the previous plan that was established in January 2004 with no significant changes in terms from the previous plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 29, 2011, the Plan sponsor terminated this plan and transferred all assets of the Plan to the Execupay Multiple Employer 401(k) Savings Plan, a Multiple Employer Plan sponsored by Lincoln Financial. All participants eligible to participate in the Plan as of the asset transfer date will remain eligible and will receive substantially similar benefits under the new plan.

**Eligibility**
Provided no other provision is made by the Plan, employees of King Architectural Metals, who are not represented by a collective bargaining unit, are eligible to participate in the Plan. Employees must complete one year of entry service (1,000 hours or more in a one-year period) prior to being eligible to enter the Plan. Employees join the plan as an active participant on the first day of the month following their completion of the service requirement.

**Contributions**
Employees may elect to defer up to 90% of their eligible compensation to the Plan, subject to IRS limitations. The Plan defines eligible compensation as a participant's total pay excluding any expense repayments or other allowances, fringe benefits, moving expenses, deferred compensation and welfare benefits. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions subject to IRS limitations. Participants may also contribute amounts representing distributions from other qualified plans. In addition, participants may also elect to make after-tax Roth contributions into the Plan.

The Company may make a discretionary matching contribution to the Plan up to a percentage of participants' compensation as determined by the Company. The Company may also make a discretionary contribution each plan year, which will be allocated among all participants eligible to receive the contribution on December 31. A participant's share of any discretionary contributions is in proportion to the participant's eligible earnings compared to the eligible earnings of the other employees who will also share in the contribution. No employer contributions were made in 2011 and 2010.

NOTES TO FINANCIAL STATEMENTS
*As of December 31, 2011 and 2010*

**1. Description of Plan (continued)**

**Investment Options**
Plan participants may direct their employee contribution into managed mutual funds or one of several common collective trust funds.

**Participant Accounts**
Each participant's account is credited with the participant's contribution, the Company's contributions, earnings or losses thereon, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting & Forfeitures**
Participants are always 100% vested in their elective contributions and any earnings thereon. Participants become vested in the Company contributions at a rate of 20% for each year of employment above two years and become 100% vested after six years of employment. Forfeitures may be used by the Company to first reduce administrative expenses and then to reduce matching contributions. There were no forfeitures during the year ended December 31, 2011 and no unallocated forfeitures available for future use as of December 31, 2011.

**Payment of Benefits**
Distributions are made for separation in service upon retirement, death, disability, hardship, or termination of employment. Participants with a balance greater than $5,000 may elect to receive 100% of their vested balance and any income or loss thereon. Participants who have not separated from service and have reached 59.5 years of age can request distributions subject to certain restrictions. Distributions may be made in lump sum amounts, direct rollover distributions, installments, or alternative annuity as defined in the Plan Document.

**Participant Loans**
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Loan transactions are treated as a transfer from the investment fund to the Participant Loan fund. The loans are secured by the balance in the participant's account and bear interest at the prime interest rate plus two percent.

**Administrative Expenses**
All general investment expenses are charged directly to the participants' accounts based on the size of their account balances. Specific administrative expenses such as loan initiation, brokerage account fees, and member requested expenses are charged directly to the particular participant's account. Certain other Plan administrative expenses are absorbed by the Plan sponsor.

NOTES TO FINANCIAL STATEMENTS
*As of December 31, 2011 and 2010*

## 2. Summary of Significant Accounting Policies

**Basis of Accounting**
The accompanying financial statements of the Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Use of Estimates**
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition**
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

**Notes Receivable from Participants**
Notes receivable from participants represent loans and are stated at their unpaid principal balance plus any accrued but unpaid interest.

**Payment of Benefits**
Benefit payments to participants are recorded when paid.

**Risks and Uncertainties**
The Plan provides for various options in any combination of specified investments. The underlying investments may include stocks, bonds, fixed income securities, mutual funds and other investment securities. Such investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities in the near term could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

**Subsequent Events**
Subsequent events have been evaluated through the date of the independent auditors' report, the date these financial statements were issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

## 3. Information Certified by the Plan's Custodian (unaudited)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103.8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian, State Street Global Services, certified the transfer of assets on December 29, 2011 as complete and accurate.

The following investment income information for the year ended December 31, 2011 has been certified as complete and accurate by State Street Global Services, the custodian, as of December 31, 2011:

| | | **2011** |
|---|---|---|
| Dividend and other income | **$** | **12,034** |
| Interest from participant loans | | **3,836** |
| Net depreciation in fair value of investments | **$** | **(36,843)** |

As permitted under such election, the Plan's independent auditors did not perform auditing procedures with respect to the information certified to by the Plan custodian except for comparing such information to the related information included in the financial statements.

## 4. Investments

The fair value of investments that represent 5% or more of the Plan's net assets available for benefits as of December 31, 2011 are summarized as follows:

| December 31, | | **2011** | | 2010 |
|---|---|---|---|---|
| SSgA International Index Collective Trust | **$** | - | $ | 48,933 |
| SSgA S&P 500 Index Collective Trust Fund | | - | | 60,913 |
| SSgA Stable Value Collective Trust Fund | | - | | 131,317 |
| T. Rowe Price Retirement 2020 Fund | | - | | 167,388 |
| T. Rowe Price Retirement 2030 Fund | | - | | 105,338 |
| T. Rowe Price Retirement 2040 Fund | | - | | 74,474 |

**Common Collective Trusts – SSgA Stable Value Fund and Invesco Stable Asset Trust**
The SSgA Stable Value Fund and the Invesco Stable Asset Trust (the "Funds") are common collective trusts designed for retirement trusts to earn a steady rate of return, consistent with and providing for stability of investment returns, preservation of capital, liquidity to pay plan benefits, high credit quality, and reasonable tracking of interest rates. The Funds may invest in conventional guaranteed investment contracts (GICs), synthetic GICs, and separate account investment contracts issued by life insurance companies, banks, and other financial institutions. Characteristics of these contracts allow for their principal value to remain stable regardless of the volatility of the financial markets.

**4. Investments (continued)**

**Common Collective Trust – SSgA Stable Value Fund and Invesco Stable Asset Trust (continued)**
In a traditional GIC, the Funds enter into a contract with an issuer (typically a bank or life insurance company), which provides for a stated rate of interest and a fixed maturity. In a synthetic GIC structure, the Funds own fixed-income investments and enter into a wrap contract from high-quality insurance companies, banks, or other financial services companies that serve to substantially offset the price fluctuations in the underlying investments caused by movements in interest rates. Each wrap contract obligates the wrap provider to maintain the "contract value" of the underlying investments. The contract value is generally equal to the principal amounts invested in the underlying investments, plus interest accrued at a crediting rate established under the contract, less any adjustments for withdrawals (as specified in the wrap agreement). Under the terms of the wrap contract, the realized and unrealized gains and losses on the underlying investments are, in effect, amortized over the duration of the underlying investments, through adjustments to the future contract interest crediting rate (which is the rate earned by participants in the Fund for the underlying investment). The wrap contract provides that the adjustments to the interest crediting rate will not result in a future interest crediting rate that is less than zero. This ensures that the participants' principal and accrued interest will be protected.

In general, if the contract value of the wrap agreement exceeds the market value of the underlying investments (including accrued interest), the wrap provider becomes obligated to pay that difference to the Funds in the event that shareholder redemptions result in partial or total contract liquidation. In the event that there are partial shareholder redemptions that would otherwise cause the contract's crediting rate to fall below zero percent, the wrap provider is obligated to contribute to the Funds an amount necessary to maintain the contract's crediting rate to at least zero percent. The circumstances under which payments are made and the timing of payments between the Funds and the wrap provider may vary based on the terms of the wrap contract.

In certain circumstances, the amount withdrawn from the wrap contract would be payable at fair value rather than at contract value. These events include termination of participating plans, or a material adverse change to the provisions of participating plans. At this time, neither the Plan nor the Funds, believe that the occurrence of any such event, which would limit the Funds' ability to transact at contract value with participants, is probable.

Because changes in market interest rates affect the yield to maturity and the market value of the underlying investments, they can have a material impact on the wrap contract's interest crediting rate. In addition, participant withdrawals and transfers from the fund, which exceeded the cash buffer, would be drawn from individual wrap contracts. Although wrap contracts are intended to pay contract value, they are funded through the market value liquidation of the underlying investments, which also impacts the interest crediting rate. The resulting difference between the market value of the underlying investments relative to the wrap contract value is presented on the Statements of Net Assets Available for Benefits as the "Adjustment from fair value to contract value for benefit responsive investment contracts". If the adjustment from fair value to contract value is positive for a given contract, this indicates that the wrap contract value is greater than the market value of the underlying investments. The embedded market value losses in the underlying securities will be amortized in the future through a lower interest crediting rate than would otherwise be the case. If the adjustment from fair value to contract value is negative, this indicates that the wrap contract value is less than market value of the underlying investments. The amortization of the embedded market value gains in the underlying securities will cause the future interest crediting rate to be higher than it otherwise would have been.

## 4. Investments (continued)

**Common Collective Trust – SSgA Stable Value Fund & Invesco Stable Asset Trust (continued)**
The net asset value of the Funds' share classes is determined each business day by the Funds' Trustee. All earnings, expenses, and gains and losses of the Funds are reflected in the calculation of the daily unit value. Although it is intended to permit daily withdrawals, some of the assets of the Funds, especially investment contracts, may require an adjustment in the value of the investment if a withdrawal is made. In any event, the withdrawal may be deferred over such period of time, not to exceed one year, as may be deemed necessary for fair and orderly management of the Fund. In January 2011, the Plan transferred all assets held in the SSgA Stable Value Fund into the Invesco Stable Asset Trust.

Average yields:

| **SSgA Stable Value Fund** | **2011** | **2010** |
|---|---|---|
| Based on annualized earnings (1) | **-** | **1.10%** |
| Based on interest rate credited to participants (2) | **-** | **1.85%** |
| | | |
| **Invesco Stable Asset Trust** | | |
| Based on annualized earnings (1) | **1.02%** | **-** |
| Based on interest rate credited to participants (2) | **1.76%** | **-** |

(1) Computed by dividing the annualized earnings of all investments in the Trust on the last day of the year by the fair value of all investments in the Trust.
(2) Computed by dividing the annualized earnings credited to participants in the Trust on the last day of the year by the fair value of all investments in the Trust.

## 5. Fair Value Measurements

The fair value hierarchy prioritizes the inputs used to measure fair value, giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

**5. Fair Value Measurements (continued)**

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

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

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

*Mutual funds:* Valued at the net asset value ("NAV") of shares held by the plan at year end.

*Common collective trusts*: Valued at fair value determined by the fund custodian based on the fair value of the underlying securities within the fund, which represent the net asset value of the shares held by the Plan at year end (see Note 3).

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

As of December 31, 2011, all of the Plan's assets have been liquidated and transferred to the Execupay Multiple Employer 401(k) Plan.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Mutual fund accounts: | | | | |
| Fixed income (1) | $ 15,978 | $ - | $ - | $ 15,978 |
| Asset allocation (2) | 386,018 | - | - | 386,018 |
| Large cap value (3) | 27,084 | - | - | 27,084 |
| Large cap growth (4) | 22,911 | - | - | 22,911 |
| Large cap blend (5) | 5,481 | - | - | 5,481 |
| Small/mid/specialty (6) | 88,762 | - | - | 88,762 |
| Global/international (7) | 16,479 | - | - | 16,479 |
| Common collective trust | - | 291,344 | - | 291,344 |
| Total assets at fair value | $ 562,713 | $ 291,344 | $ - | $ 854,057 |

## 5. Fair Value Measurements (continued)

(1) Fixed income funds invest primarily in bonds, or debt of a company or government entity (including U.S. and Non-U.S.).

(2) Asset allocation funds invest primarily in a combination of funds that invest in U.S. stocks, international stocks, U.S. bonds and other fixed-income investments using asset allocation strategies based on a conservative, moderate or target date allocation methodology.

(3) Large cap value funds invest primarily in common stock and other equity securities of large size U.S. companies that pay or are expected to pay dividends.

(4) Large cap growth funds invest primarily in common stock of large size U.S. companies with the potential for growth.

(5) Large cap blend funds invest primarily in common stock of large size U.S. companies that offer a blend of growth and value characteristics.

(6) Small/mid/specialty funds invest primarily in common stock of small or midsize U.S. companies or the common stock of specialized U.S. companies.

(7) Global/international funds invest primarily in common stocks of issuers in Europe and the Pacific Basin.

## 6. Party-in-Interest Transactions

As discussed in note 1, certain Plan investments were managed by State Street Global Services; therefore, these transactions qualified as party-in-interest transactions.

## 7. Tax Status

The Plan uses a prototype plan document sponsored by ADP. ADP received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, which states that the prototype document satisfies the applicable provisions of the Internal Revenue Code ("IRC"). The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

## 8. Plan Termination

As of December 29, 2011, the Plan was terminated by the Company. The net assets transferred from the Plan are reflected on the statement of changes in net assets available for benefits as a transfer out. Total assets transferred from the Plan during 2011 totaled $976,922. As of December 31, 2011, there were no assets remaining in the Plan.

## 9. Reconciliation to Form 5500

The following is a reconciliation of the net increase for the year ended December 31, 2011 per the financial statements to the Form 5500:

| ***Year ended December 31,*** | **2011** |
|---|---|
| Net increase per the financial statements | **$ 57,162** |
| Add: 2010 participant contribution receivable | **2,932** |
| Net increase per the Form 5500 | **$ 60,094** |

**9. Reconciliation to Form 5500 (continued)**

The following is a reconciliation of transfers of assets for the year ended December 31, 2011 per the financial statements to the Form 5500:

| ***Year ended December 31,*** | | **2011** |
|---|---|---|
| Transfer of assets per the financial statements | **$** | **976,922** |
| Add: Adjustment from fair value to contract value | | **1,434** |
| Net decrease per the Form 5500 | **$** | **978,356** |

Schedule C, Line 2(h) Formula Description

*For those service providers listed on Line 2 for which Line 2(h) has been checked "yes":*

For a description of indirect compensation received by service providers listed on Line 2 that was disclosed as a formula, please see Line 3(e). Please note: If indirect compensation disclosed as a formula was received by a service provider from more than one source, there will be multiple Lines 3(e) for that service provider.

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King Architectural Metals 401(k) Plan
*As of December 31, 2011 and 2010*

King Architectural Metals 401(k) Plan

Financial Statements

As of December 31, 2011 and 2010

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*Schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.

CORNWELL JACKSON

***Independent Auditors' Report***

The Management and Participants of the
King Architectural Metals 401(k) Plan

We were engaged to audit the financial statements of King Architectural Metals 401(k) Plan (the Plan") as of December 31, 2011 and 2010 and for the year then ended, as listed in the accompanying table of contents. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures 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 State Street Global Services, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that State Street Global Services held and executed investment transactions for certain Plan investments from January 1, 2011 to December 29, 2011. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2011 and 2010, that the information provided to the plan administrator by the custodian is complete and accurate.

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

Cornwell Jackson

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September 19, 2012

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CORNWELL JACKSON ADVISORS, PLLC
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

AN INDEPENDENT MEMBER FIRM OF BKR INTERNATIONAL. FIRMS IN PRINCIPAL CITIES WORLDWIDE

| Statements of Net Assets Available For Benefits<br>As of December 31, | **2011** | 2010 |
|---|---|---|
| **Assets** | | |
| Participant-directed investments: | | |
| Mutual funds, at fair value | **$** - | $ 562,713 |
| Common collective trust | - | 291,344 |
| Total investments | - | 854,057 |
| Receivables: | | |
| Employee contributions | - | 2,932 |
| Notes receivable from participants | - | 64,205 |
| Total receivables | - | 67,137 |
| Total assets | - | 921,194 |
| Adjustment from fair value to contract value for fully benefit-responsive common collective trusts | - | (1,434) |
| Net assets available for benefits | **$** - | $ 919,760 |

Statement of Changes in Net Assets Available For Benefits
For the Year Ended December 31,

| | | **2011** |
|---|---|---|
| **Additions to net assets attributed to:** | | |
| Investment income (loss): | | |
| Net depreciation in fair value of investments | **$** | **(36,843)** |
| Dividends and other income | | **12,034** |
| Total investment loss | | **(24,809)** |
| Interest on participant loans | | **3,836** |
| Contributions: | | |
| Employee contributions | | **115,812** |
| Total contributions | | **115,812** |
| Total additions | | **94,839** |
| **Deductions from net assets attributed to:** | | |
| Benefits paid to participants | | **32,365** |
| Administive expenses | | **5,312** |
| Total deductions | | **37,677** |
| Net increase | | **57,162** |
| Transfer out of the Plan | | **(976,922)** |
| **Net Assets Available for Benefits** | | |
| Beginning of year | | **919,760** |
| End of year | **$** | **-** |

NOTES TO FINANCIAL STATEMENTS
*As of December 31, 2011 and 2010*

## 1. Description of Plan

The following description of the King Architectural Metals 401(k) Plan (the "Plan") prior to the transfer of assets to Execupay Multiple Employer 401(k) Savings Plan provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

Employees of the following companies (the Employers) are presently covered under the Plan:

- King Supply Company L.L.C. (d/b/a King Architectural Metals)
- King Architectural Metals of California, L.L.C. (d/b/a King Architectural Metals)

The Plan is a defined contribution retirement plan administered by King Supply Company, L.L.C. ("King" or "the Company") and was established on January 1, 2010. Management established this plan upon transferring the recordkeeping duties to Automatic Data Processing ("ADP") and the custodian and custodian duties to State Street Bank & Trust on January 1, 2010. The plan is intended to be similar to the previous plan that was established in January 2004 with no significant changes in terms from the previous plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 29, 2011, the Plan sponsor terminated this plan and transferred all assets of the Plan to the Execupay Multiple Employer 401(k) Savings Plan, a Multiple Employer Plan sponsored by Lincoln Financial. All participants eligible to participate in the Plan as of the asset transfer date will remain eligible and will receive substantially similar benefits under the new plan.

**Eligibility**
Provided no other provision is made by the Plan, employees of King Architectural Metals, who are not represented by a collective bargaining unit, are eligible to participate in the Plan. Employees must complete one year of entry service (1,000 hours or more in a one-year period) prior to being eligible to enter the Plan. Employees join the plan as an active participant on the first day of the month following their completion of the service requirement.

**Contributions**
Employees may elect to defer up to 90% of their eligible compensation to the Plan, subject to IRS limitations. The Plan defines eligible compensation as a participant's total pay excluding any expense repayments or other allowances, fringe benefits, moving expenses, deferred compensation and welfare benefits. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions subject to IRS limitations. Participants may also contribute amounts representing distributions from other qualified plans. In addition, participants may also elect to make after-tax Roth contributions into the Plan.

The Company may make a discretionary matching contribution to the Plan up to a percentage of participants' compensation as determined by the Company. The Company may also make a discretionary contribution each plan year, which will be allocated among all participants eligible to receive the contribution on December 31. A participant's share of any discretionary contributions is in proportion to the participant's eligible earnings compared to the eligible earnings of the other employees who will also share in the contribution. No employer contributions were made in 2011 and 2010.

NOTES TO FINANCIAL STATEMENTS
*As of December 31, 2011 and 2010*

**1. Description of Plan (continued)**

**Investment Options**
Plan participants may direct their employee contribution into managed mutual funds or one of several common collective trust funds.

**Participant Accounts**
Each participant's account is credited with the participant's contribution, the Company's contributions, earnings or losses thereon, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting & Forfeitures**
Participants are always 100% vested in their elective contributions and any earnings thereon. Participants become vested in the Company contributions at a rate of 20% for each year of employment above two years and become 100% vested after six years of employment. Forfeitures may be used by the Company to first reduce administrative expenses and then to reduce matching contributions. There were no forfeitures during the year ended December 31, 2011 and no unallocated forfeitures available for future use as of December 31, 2011.

**Payment of Benefits**
Distributions are made for separation in service upon retirement, death, disability, hardship, or termination of employment. Participants with a balance greater than $5,000 may elect to receive 100% of their vested balance and any income or loss thereon. Participants who have not separated from service and have reached 59.5 years of age can request distributions subject to certain restrictions. Distributions may be made in lump sum amounts, direct rollover distributions, installments, or alternative annuity as defined in the Plan Document.

**Participant Loans**
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Loan transactions are treated as a transfer from the investment fund to the Participant Loan fund. The loans are secured by the balance in the participant's account and bear interest at the prime interest rate plus two percent.

**Administrative Expenses**
All general investment expenses are charged directly to the participants' accounts based on the size of their account balances. Specific administrative expenses such as loan initiation, brokerage account fees, and member requested expenses are charged directly to the particular participant's account. Certain other Plan administrative expenses are absorbed by the Plan sponsor.

NOTES TO FINANCIAL STATEMENTS
*As of December 31, 2011 and 2010*

## 2. Summary of Significant Accounting Policies

**Basis of Accounting**
The accompanying financial statements of the Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Use of Estimates**
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition**
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

**Notes Receivable from Participants**
Notes receivable from participants represent loans and are stated at their unpaid principal balance plus any accrued but unpaid interest.

**Payment of Benefits**
Benefit payments to participants are recorded when paid.

**Risks and Uncertainties**
The Plan provides for various options in any combination of specified investments. The underlying investments may include stocks, bonds, fixed income securities, mutual funds and other investment securities. Such investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities in the near term could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

**Subsequent Events**
Subsequent events have been evaluated through the date of the independent auditors' report, the date these financial statements were issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

## 3. Information Certified by the Plan's Custodian (unaudited)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103.8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian, State Street Global Services, certified the transfer of assets on December 29, 2011 as complete and accurate.

The following investment income information for the year ended December 31, 2011 has been certified as complete and accurate by State Street Global Services, the custodian, as of December 31, 2011:

| | | **2011** |
|---|---|---|
| Dividend and other income | **$** | **12,034** |
| Interest from participant loans | | **3,836** |
| Net depreciation in fair value of investments | **$** | **(36,843)** |

As permitted under such election, the Plan's independent auditors did not perform auditing procedures with respect to the information certified to by the Plan custodian except for comparing such information to the related information included in the financial statements.

## 4. Investments

The fair value of investments that represent 5% or more of the Plan's net assets available for benefits as of December 31, 2011 are summarized as follows:

| December 31, | | **2011** | | 2010 |
|---|---|---|---|---|
| SSgA International Index Collective Trust | **$** | - | $ | 48,933 |
| SSgA S&P 500 Index Collective Trust Fund | | - | | 60,913 |
| SSgA Stable Value Collective Trust Fund | | - | | 131,317 |
| T. Rowe Price Retirement 2020 Fund | | - | | 167,388 |
| T. Rowe Price Retirement 2030 Fund | | - | | 105,338 |
| T. Rowe Price Retirement 2040 Fund | | - | | 74,474 |

**Common Collective Trusts – SSgA Stable Value Fund and Invesco Stable Asset Trust**
The SSgA Stable Value Fund and the Invesco Stable Asset Trust (the "Funds") are common collective trusts designed for retirement trusts to earn a steady rate of return, consistent with and providing for stability of investment returns, preservation of capital, liquidity to pay plan benefits, high credit quality, and reasonable tracking of interest rates. The Funds may invest in conventional guaranteed investment contracts (GICs), synthetic GICs, and separate account investment contracts issued by life insurance companies, banks, and other financial institutions. Characteristics of these contracts allow for their principal value to remain stable regardless of the volatility of the financial markets.

**4. Investments (continued)**

**Common Collective Trust – SSgA Stable Value Fund and Invesco Stable Asset Trust (continued)**
In a traditional GIC, the Funds enter into a contract with an issuer (typically a bank or life insurance company), which provides for a stated rate of interest and a fixed maturity. In a synthetic GIC structure, the Funds own fixed-income investments and enter into a wrap contract from high-quality insurance companies, banks, or other financial services companies that serve to substantially offset the price fluctuations in the underlying investments caused by movements in interest rates. Each wrap contract obligates the wrap provider to maintain the "contract value" of the underlying investments. The contract value is generally equal to the principal amounts invested in the underlying investments, plus interest accrued at a crediting rate established under the contract, less any adjustments for withdrawals (as specified in the wrap agreement). Under the terms of the wrap contract, the realized and unrealized gains and losses on the underlying investments are, in effect, amortized over the duration of the underlying investments, through adjustments to the future contract interest crediting rate (which is the rate earned by participants in the Fund for the underlying investment). The wrap contract provides that the adjustments to the interest crediting rate will not result in a future interest crediting rate that is less than zero. This ensures that the participants' principal and accrued interest will be protected.

In general, if the contract value of the wrap agreement exceeds the market value of the underlying investments (including accrued interest), the wrap provider becomes obligated to pay that difference to the Funds in the event that shareholder redemptions result in partial or total contract liquidation. In the event that there are partial shareholder redemptions that would otherwise cause the contract's crediting rate to fall below zero percent, the wrap provider is obligated to contribute to the Funds an amount necessary to maintain the contract's crediting rate to at least zero percent. The circumstances under which payments are made and the timing of payments between the Funds and the wrap provider may vary based on the terms of the wrap contract.

In certain circumstances, the amount withdrawn from the wrap contract would be payable at fair value rather than at contract value. These events include termination of participating plans, or a material adverse change to the provisions of participating plans. At this time, neither the Plan nor the Funds, believe that the occurrence of any such event, which would limit the Funds' ability to transact at contract value with participants, is probable.

Because changes in market interest rates affect the yield to maturity and the market value of the underlying investments, they can have a material impact on the wrap contract's interest crediting rate. In addition, participant withdrawals and transfers from the fund, which exceeded the cash buffer, would be drawn from individual wrap contracts. Although wrap contracts are intended to pay contract value, they are funded through the market value liquidation of the underlying investments, which also impacts the interest crediting rate. The resulting difference between the market value of the underlying investments relative to the wrap contract value is presented on the Statements of Net Assets Available for Benefits as the "Adjustment from fair value to contract value for benefit responsive investment contracts". If the adjustment from fair value to contract value is positive for a given contract, this indicates that the wrap contract value is greater than the market value of the underlying investments. The embedded market value losses in the underlying securities will be amortized in the future through a lower interest crediting rate than would otherwise be the case. If the adjustment from fair value to contract value is negative, this indicates that the wrap contract value is less than market value of the underlying investments. The amortization of the embedded market value gains in the underlying securities will cause the future interest crediting rate to be higher than it otherwise would have been.

## 4. Investments (continued)

**Common Collective Trust – SSgA Stable Value Fund & Invesco Stable Asset Trust (continued)**
The net asset value of the Funds' share classes is determined each business day by the Funds' Trustee. All earnings, expenses, and gains and losses of the Funds are reflected in the calculation of the daily unit value. Although it is intended to permit daily withdrawals, some of the assets of the Funds, especially investment contracts, may require an adjustment in the value of the investment if a withdrawal is made. In any event, the withdrawal may be deferred over such period of time, not to exceed one year, as may be deemed necessary for fair and orderly management of the Fund. In January 2011, the Plan transferred all assets held in the SSgA Stable Value Fund into the Invesco Stable Asset Trust.

Average yields:

| **SSgA Stable Value Fund** | **2011** | **2010** |
|---|---|---|
| Based on annualized earnings (1) | **-** | **1.10%** |
| Based on interest rate credited to participants (2) | **-** | **1.85%** |
| | | |
| **Invesco Stable Asset Trust** | | |
| Based on annualized earnings (1) | **1.02%** | **-** |
| Based on interest rate credited to participants (2) | **1.76%** | **-** |

(1) Computed by dividing the annualized earnings of all investments in the Trust on the last day of the year by the fair value of all investments in the Trust.
(2) Computed by dividing the annualized earnings credited to participants in the Trust on the last day of the year by the fair value of all investments in the Trust.

## 5. Fair Value Measurements

The fair value hierarchy prioritizes the inputs used to measure fair value, giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

**5. Fair Value Measurements (continued)**

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

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

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

*Mutual funds:* Valued at the net asset value ("NAV") of shares held by the plan at year end.

*Common collective trusts*: Valued at fair value determined by the fund custodian based on the fair value of the underlying securities within the fund, which represent the net asset value of the shares held by the Plan at year end (see Note 3).

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

As of December 31, 2011, all of the Plan's assets have been liquidated and transferred to the Execupay Multiple Employer 401(k) Plan.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Mutual fund accounts: | | | | |
| Fixed income (1) | $ 15,978 | $ - | $ - | $ 15,978 |
| Asset allocation (2) | 386,018 | - | - | 386,018 |
| Large cap value (3) | 27,084 | - | - | 27,084 |
| Large cap growth (4) | 22,911 | - | - | 22,911 |
| Large cap blend (5) | 5,481 | - | - | 5,481 |
| Small/mid/specialty (6) | 88,762 | - | - | 88,762 |
| Global/international (7) | 16,479 | - | - | 16,479 |
| Common collective trust | - | 291,344 | - | 291,344 |
| Total assets at fair value | $ 562,713 | $ 291,344 | $ - | $ 854,057 |

## 5. Fair Value Measurements (continued)

(1) Fixed income funds invest primarily in bonds, or debt of a company or government entity (including U.S. and Non-U.S.).

(2) Asset allocation funds invest primarily in a combination of funds that invest in U.S. stocks, international stocks, U.S. bonds and other fixed-income investments using asset allocation strategies based on a conservative, moderate or target date allocation methodology.

(3) Large cap value funds invest primarily in common stock and other equity securities of large size U.S. companies that pay or are expected to pay dividends.

(4) Large cap growth funds invest primarily in common stock of large size U.S. companies with the potential for growth.

(5) Large cap blend funds invest primarily in common stock of large size U.S. companies that offer a blend of growth and value characteristics.

(6) Small/mid/specialty funds invest primarily in common stock of small or midsize U.S. companies or the common stock of specialized U.S. companies.

(7) Global/international funds invest primarily in common stocks of issuers in Europe and the Pacific Basin.

## 6. Party-in-Interest Transactions

As discussed in note 1, certain Plan investments were managed by State Street Global Services; therefore, these transactions qualified as party-in-interest transactions.

## 7. Tax Status

The Plan uses a prototype plan document sponsored by ADP. ADP received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, which states that the prototype document satisfies the applicable provisions of the Internal Revenue Code ("IRC"). The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

## 8. Plan Termination

As of December 29, 2011, the Plan was terminated by the Company. The net assets transferred from the Plan are reflected on the statement of changes in net assets available for benefits as a transfer out. Total assets transferred from the Plan during 2011 totaled $976,922. As of December 31, 2011, there were no assets remaining in the Plan.

## 9. Reconciliation to Form 5500

The following is a reconciliation of the net increase for the year ended December 31, 2011 per the financial statements to the Form 5500:

| ***Year ended December 31,*** | **2011** |
|---|---|
| Net increase per the financial statements | **$ 57,162** |
| Add: 2010 participant contribution receivable | **2,932** |
| Net increase per the Form 5500 | **$ 60,094** |

**9. Reconciliation to Form 5500 (continued)**

The following is a reconciliation of transfers of assets for the year ended December 31, 2011 per the financial statements to the Form 5500:

| ***Year ended December 31,*** | | **2011** |
|---|---|---|
| Transfer of assets per the financial statements | **$** | **976,922** |
| Add: Adjustment from fair value to contract value | | **1,434** |
| Net decrease per the Form 5500 | **$** | **978,356** |