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;
- [ ] 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. . . . . ▶ [X]

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
PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE & BARGAINING UNIT EMPLOYEES

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1960

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

A. FINKL & SONS CO.

2011 NORTH SOUTHPORT AVENUE
CHICAGO, IL 60614

2b Employer Identification Number (EIN) 36-2815417

2c Sponsor's telephone number 773-975-2562

2d Business code (see instructions) 332110

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.	10/16/2012	STEVE DENTEN
	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")
A. FINKL & SONS CO.

2011 NORTH SOUTHPORT AVENUE
CHICAGO, IL 60614

3b Administrator's EIN
36-2815417

3c Administrator's telephone number
773-975-2562

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**	506
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**	274
b	Retired or separated participants receiving benefits	**6b**	124
c	Other retired or separated participants entitled to future benefits	**6c**	114
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	512
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	50
f	Total. Add lines **6d** and **6e**	**6f**	562
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	4
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:
1B 1G 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)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	X	**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)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE & BARGAINING UNIT EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
A. FINKL & SONS CO.

D Employer Identification Number (EIN)
36-2815417

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

1 Coverage Information:

(a) Name of insurance carrier
THE GREAT WEST LIFE ASSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
84-0467907	7692	16779GP	562	01/01/2011	12/31/2011

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

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

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

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

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

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

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

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

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

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

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	(c) Amount	**(d)** Purpose	

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

b	Balance at the end of the previous year			7b	187134
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶ HOURLY				
	(6) Total additions			7c(6)	0
d	Total of balance and additions (add **b** and **c(6)**)			7d	187134
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)	33114		
	▶ ISSUANCES AND SETTLEMENTS, NET				
	(5) Total deductions			7e(5)	33114
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	154020

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE & BARGAINING UNIT EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
A. FINKL & SONS CO.

D Employer Identification Number (EIN)
36-2815417

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2011			
2	Assets:			
a	Market value	**2a**		12352893
b	Actuarial value	**2b**		11692757
3	Funding target/participant count breakdown:		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	169	5640180
b	For terminated vested participants	**3b**	119	1439381
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		478634
	(2) Vested benefits	**3c(2)**		5348413
	(3) Total active	**3c(3)**	218	5827047
d	Total	**3d**	506	12906608
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
a	Funding target disregarding prescribed at-risk assumptions	**4a**		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**		
5	Effective interest rate	**5**		6.26 %
6	Target normal cost	**6**		288990

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

Date
11-07417

KRISTINE COOGAN

Type or print name of actuary

Most recent enrollment number
312-381-4800

AON CONSULTING, INC.

Firm name

Telephone number (including area code)

200 EAST RANDOLPH STREET, SUITE 900
CHICAGO, IL 60601

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	643132
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1099
9	Amount remaining (line 7 minus line 8)	0	642033
10	Interest on line 9 using prior year's actual return of 11.11%		71330
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of 6.67% except as otherwise provided (see instructions)		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	713363

Part III Funding percentages

14	Funding target attainment percentage	14	85.06 %
15	Adjusted funding target attainment percentage	15	85.06 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.18 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2011	166616				
10/14/2011	255738				
05/11/2012	225788				
			Totals ► 18(b)	648142	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	614476

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
3.78%	6.31%	6.57 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b** 4

22 Weighted average retirement age **22** 65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years **28**

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)..... **31a** 288990

b Excess assets, if applicable, but not greater than 31a **31b**

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1927214	463390
b Waiver amortization installment.....	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)... **34** 752380

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....		234057	234057

36 Additional cash requirement (line 34 minus line 35)..... **36** 518323

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 614476

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36) **38a** 96153

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 96153

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)..... **39** 0

40 Unpaid minimum required contributions for all years..... **40** 0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

a Schedule elected ..... ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ..... ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment **42**

43 Excess installment acceleration amount to be carried over to future plan years **43**

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE & BARGAINING UNIT EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
A. FINKL & SONS CO.

D Employer Identification Number (EIN)
36-2815417

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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(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)

NORTHERN TRUST CO.

36-1561860

(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 26	NONE	44890	Yes [ ] No [X]	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 [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

(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
PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE & BARGAINING UNIT EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
A. FINKL & SONS CO.

D Employer Identification Number (EIN)
36-2815417

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: COLLECTIVE SHORT-TERM INVEST.FUND

b Name of sponsor of entity listed in (a): THE NORTHERN 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)
45-6138589-068	C	973752

a Name of MTIA, CCT, PSA, or 103-12 IE: COLTV DAILY AGGREGATE BD FD LENDING

b Name of sponsor of entity listed in (a): THE NORTHERN 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)
45-6138589-029	C	1829606

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

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
PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE & BARGAINING UNIT EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
A. FINKL & SONS CO.

D Employer Identification Number (EIN)
36-2815417

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)	346882	225788
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	95540	358577
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)		
(9) Value of interest in common/collective trusts	1c(9)	2186608	2803357
(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)	9644218	8922257
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	187134	154020
(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	12460382	12463999
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	1687	1389
k Total liabilities (add all amounts in lines 1g through1j)	1k	1687	1389
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	12458695	12462610

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)	648142	
(B) Participants	2a(1)(B)		
(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)		648142
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)		
(F) Other	2b(1)(F)	17987	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		17987
(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)	172020	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		172020
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	51101	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	51101	
(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)		132901
(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)		-261031
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		710019
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	664856	
(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)		664856
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	44543	
(2) Contract administrator fees	2i(2)	347	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		44890
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		709746
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		273
l Transfers of assets:			
(1) To this plan	2l(1)		3642
(2) From this plan	2l(2)		

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: PLANTE & MORAN, PLLC (2) EIN: 38-1357951

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		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**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**			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

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

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

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

SCHEDULE R (Form 5500)

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
PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE & BARGAINING UNIT EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
A. FINKL & SONS CO.

D Employer Identification Number (EIN)
36-2815417

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): 36-1561860

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** 0

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):

Pension Plan of A. Finkl & Sons Co. for Hourly Warehouse and Bargaining Unit Employees

Financial Statements as of and for the Years Ended December 31, 2011 and 2010, and Supplemental Schedules as of and for the Year Ended December 31, 2011 and Independent Auditor's Report

{ Financial Statements }

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PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE AND BARGAINING UNIT EMPLOYEES

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Independent Auditor's Report

To the Trustees and Participants
Pension Plan of A. Finkl & Sons Co. for Hourly Warehouse and
Bargaining Unit Employees:

We were engaged to audit the financial statements of **Pension Plan of A. Finkl & Sons Co. for Hourly Warehouse and Bargaining Unit Employees** as of and for the year ended December 31, 2011, and the supplemental schedules as of and for the year ended December 31, 2011, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the plan's management. Blackman Kallick, LLP was engaged to audit the financial statements of the plan as of December 31, 2010, and their report dated October 7, 2011, expressed a disclaimer of opinion on those statements for the same circumstances indicated below. Blackman Kallick, LLP subsequently merged into Plante & Moran, PLLC.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 10, which was certified by The Northern Trust Company, the trustee of the plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2011, that the information provided to the plan administrator by the trustee 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 2011 financial statements and supplemental schedules taken as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the 2011 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Plante & Moran, PLLC

October 11, 2012

Praxity
MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE AND BARGAINING UNIT EMPLOYEES

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011 AND 2010

	2011	2010
ASSETS:		
Investments, at fair value	$ 11,879,634	$ 12,017,960
Receivables:		
Employer contributions	225,788	346,882
Due from related salaried pension plan	341,807	67,183
Due from plan participants	15,286	26,599
Other	1,485	1,758
Total receivables	584,366	442,422
LIABILITIES:		
Payables	1,389	1,687
NET ASSETS AVAILABLE FOR BENEFITS	$ 12,462,611	$ 12,458,695

See accompanying notes to financial statements.

PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE AND BARGAINING UNIT EMPLOYEES

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011	2010
INVESTMENT INCOME (LOSS)		
Dividends and interest	$ 190,008	$ 186,864
Net (depreciation) appreciation in fair value of investments	(128,130)	1,083,100
Total investment income	61,878	1,269,964
CONTRIBUTIONS - Employer contributions	648,142	709,216
DEDUCTIONS:		
Benefits paid directly to participants	664,856	699,212
Administrative expenses	44,890	54,123
Total deductions	709,746	753,335
TRANSFER OF ASSETS FROM OTHER PLAN	3,642	50,185
INCREASE IN NET ASSETS	3,916	1,276,030
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	12,458,695	11,182,665
End of year	$ 12,462,611	$ 12,458,695

See accompanying notes to financial statements.

1. DESCRIPTION OF THE PLAN

The following description of the Pension Plan of A. Finkl & Sons Co. for Hourly Warehouse and Bargaining Unit Employees (the plan) is provided for general information purposes only. Participants should refer to the plan document for more complete information.

General—The plan is a defined benefit pension plan covering substantially all hourly warehouse and bargaining unit employees of A. Finkl & Sons Co. (the Company). The Pension Committee appointed by the Board of Directors of the Company controls and manages the operation and administration of the plan. The Northern Trust Company serves as the Trustee of the plan and manages the plan's investments. The plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The plan's investment assets are held in a trust account at The Northern Trust Company. The plan's trust fund is administered under the terms of a trust agreement, as amended, between the Company and the Trustee.

Eligibility—Hourly warehouse and bargaining unit employees are eligible on their first day of work.

Pension Benefits—If a participant is a member of the International Association of Machinists, AFL-CIO District No. 8, the benefit payment calculation is as follows:

Years prior to January 1, 1990	$16 per year of credited service.
Years between January 1, 1990 and December 31, 1992	$17 per year of credited service.
Years between January 1, 1993 and December 31, 1995	$19 per year of credited service.
Years between January 1, 1996 and December 31, 1998	$21 per year of credited service.
Years between January 1, 1999 and December 31, 2001	$22 per year of credited service.
Years between January 1, 2002 and December 31, 2004	$24 per year of credited service.
Year between January 1, 2005 and December 31, 2005	$25 per year of credited service.
Years between January 1, 2006 and December 31, 2007	$26 per year of credited service.
Year between January 1, 2008 and December 31, 2008	$27 per year of credited service.
Year between January 1, 2009 and December 31, 2009	$28 per year of credited service.
Years between January 1, 2010 and December 31, 2010	$29 per year of credited service.
Years after January 1, 2011	$31 per year of credited service.

1. DESCRIPTION OF THE PLAN

Pension Benefits (CONTINUED)

If a participant is a member of the International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers & Helpers, AFL-CIO Local No. 1247 and actively employed, the monthly benefit payment calculation is as follows:

Years prior to January 1, 1980	$16 per year of credited service.
Years between January 1, 1980 and December 31, 1989	$17 per year of credited service.
Years between January 1, 1990 and December 31, 1992	$18 per year of credited service.
Years between January 1, 1993 and December 31, 1998	$20 per year of credited service.
Years between January 1, 1999 and December 31, 2001	$21 per year of credited service.
Years between January 1, 2002 and December 31, 2004	$23 per year of credited service.
Year between January 1, 2005 and December 31, 2005	$24 per year of credited service.
Years between January 1, 2006 and December 31, 2007	$25 per year of credited service.
Year between January 1, 2008 and December 31, 2008	$27 per year of credited service.
Year between January 1, 2009 and December 31, 2009	$29 per year of credited service.
Years between January 1, 2010 and December 31, 2010	$31 per year of credited service.
Years after January 1, 2011	$32.75 per year of credited service.

The plan limits the number of years of credited service to a maximum of 35 years.

1. DESCRIPTION OF THE PLAN

***Pension Benefits* (CONTINUED)**

Normal retirement date is the first day of the month coinciding with or next following the later of the date on which the employee attains age 65 or which is the fifth anniversary of plan participation. Employee participants may elect early retirement on the first day of any month between the ages of 55 and 65 with 15 years of credited service, or at any age after completing at least 30 years of credited service. New participants hired on or after November 22, 1995 cannot receive retirement benefits prior to their normal retirement date under the 30 years of credited service clause in the plan document. Participants may elect to receive their distributions, subject to certain plan provisions, in the form of a single life annuity, or 50%, 75% or 100% joint and survivor annuity. If a participant becomes totally and permanently disabled, the participant will be eligible to receive a pension, regardless of age, so long as the participant has completed at least 15 years of credited service. The disabled participant's benefit payment will be equal to the amount calculated under the plan formula based on the years of credited service attained when the participant became disabled.

Participants vest in their accrued benefits according to the following schedule:

Years of Service	Vested Percentage
Less than five	- %
Five or more	100

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting—The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAPUSA).

Use of Estimates—The preparation of financial statements in conformity with GAAPUSA requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits as of the date of the financial statements. Actual results could differ from those estimates. The plan utilizes various investment instruments including U.S. Government Securities, corporate debt instruments and corporate stocks, primarily through common collective trusts and mutual funds. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements—Effective January 1, 2010, the plan adopted new guidance that requires it to report significant transfers between Level 1 and Level 2 and the reasons for those transfers, as well as disclosing the reasons for transfers in or out of Level 3. Additionally, the guidance requires the plan to clarify existing disclosure requirements about the level of disaggregation and inputs and valuation techniques. The adoption of this guidance did not have a significant impact on the plan's financial statements, other than expanded disclosures.

The new guidance also requires the reconciliation of changes in Level 3 fair value measurements to present purchases, sales and settlements separately on a gross basis rather than as a net amount, effective for fiscal years beginning after December 15, 2010. The adoption of the guidance for Level 3 activity did not have a significant impact on its financial statements, other than expanded disclosures.

Investment Valuation and Income Recognition—The plan's investments are stated at fair value as discussed further in Note 3.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date.

In August 1985, the plan entered into a 30-year group annuity contract with Great-West Life Insurance and Annuity Company (Great-West Life), which will make monthly payments to the plan equal to the projected benefit payments for a certain group of retirees. Great-West Life maintains contributions in an insurance company general account. The account is credited with earnings on the underlying investments and charged with plan withdrawals and administrative expenses charged by Great-West Life. The contract is included in the financial statements at fair value. The average yield and crediting interest rate was approximately 11.2% in 2011 and 2010 as the plan entered into the contact in 1985 when interest rates were rather high relative to present rates.

Expenses—Fees of the plan are paid by the plan, as provided in the plan document. All other administrative expenses are paid by the Company.

Payment of Benefits—Benefit payments to participants are recorded upon distribution.

Subsequent Events—The plan has evaluated subsequent events through October 11, 2012, the date the December 31, 2011 financial statements were available to be issued.

3. FAIR VALUE MEASUREMENTS

GAAPUSA defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants in the principal market or, in the absence of a principal market, the most advantageous market accessible to the reporting entity as of the measurement date. Under GAAPUSA, the principal market is the market in which the reporting entity would sell the asset or transfer the liability with the greatest volume and level of activity. The most advantageous market, which may be a hypothetical market, is the market in which the reporting entity would sell the asset or transfer the liability with the price that maximizes the amount that would be received for the asset or minimizes the amount that would be paid to transfer the liability, considering transaction costs in the respective market.

GAAPUSA describes three approaches to measuring fair value: the market approach, the income approach and the cost approach. Each approach includes multiple valuation techniques. The standard does not prescribe which valuation technique should be used when measuring fair value, but does establish a fair value hierarchy that prioritizes the inputs used in applying the various techniques based on the degree to which such inputs are observable to market participants. Inputs broadly refer to the assumptions that market participants use to make pricing decisions, including assumptions about risk.

The plan's investments are classified in one of the following three categories based on the inputs used to determine their respective fair values.

- Level 1 - Quoted prices (unadjusted) for identical assets or liabilities in active markets as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.

- Level 2 - Observable market-based inputs or unobservable inputs that are corroborated by market data. These inputs may include quoted prices for similar assets or liabilities in active markets as well as quoted prices for identical or similar assets or liabilities in inactive markets.

- Level 3 - Unobservable inputs that cannot be corroborated by market data. These inputs reflect management's best estimate of fair value using its own assumptions about the assumptions a market participant would use in pricing the asset or liability.

When the inputs used to value an investment fall into more than one level, the investment is classified in its entirety based on the lowest level input that is significant to that investment's fair value measurement. Management's assessment of the significance of a particular input to the fair value measurement requires judgment and is dependent on factors specific to the investment. Valuation techniques used need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

3. FAIR VALUE MEASUREMENTS (CONTINUED)

As of December 31, 2011 and 2010, the following valuation methodologies have been used to value the plan's investments:

- Mutual funds – Valued at the reported net asset value (NAV) of the shares held by the plan as of year-end.

- Common Collective Trusts – These investments are investment vehicles valued using the NAV provided by the administrator of the trusts. Such NAV is based on the value of the underlying assets and liabilities of the trusts. The investment objectives of the trusts held by the plan vary and can be determined based on the nature of the investments held as presented in the table below. There are no significant redemption restrictions on the plan's investments in common collective trusts. Additionally, there are no unfunded commitments.

- Investment Contract – Valued by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

The methods described above might 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 different methodologies or assumptions used to determine fair value of certain financial instruments could result in a different fair value measurement as of the reporting date.

3. FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables summarize by level, within the fair value hierarchy, the plan's investments accounted for at fair value on a recurring basis as of December 31, 2011 and 2010:

		Fair Value Measurement as of Reporting Date Using:		
Description	Total Fair Values as of December 31, 2011	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual Funds				
Fixed Income	$ 2,714,698	$ 2,714,698	$ -	$ -
Large-Cap Growth Equity	3,843,532	3,843,532	-	-
International Equity	1,330,532	1,330,532	-	-
Mid Cap Equity	513,214	513,214	-	-
Small Cap Equity	520,281	520,281	-	-
Total Mutual Funds	8,922,257	8,922,257	-	-
Common Collective Trusts				
Stable Value	973,752	-	973,752	-
Fixed Income	1,829,605	-	1,829,605	-
Total Common Collective Trusts	2,803,357	-	2,803,357	-
Investment Contract	154,020	-	-	154,020
	$ 11,879,634	$ 8,922,257	$ 2,803,357	$ 154,020

3. FAIR VALUE MEASUREMENTS (CONTINUED)

Description	Total Fair Values as of December 31, 2010	Fair Value Measurement as of Reporting Date Using: Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual Funds				
Fixed Income	$ 2,887,763	$ 2,887,763	$ -	$ -
Large-Cap Growth Equity	3,861,392	3,861,392	-	-
International Equity	1,817,298	1,817,298	-	-
Mid Cap Equity	529,759	529,759	-	-
Small Cap Equity	548,006	548,006	-	-
Total Mutual Funds	9,644,218	9,644,218	-	-
Common Collective Trusts				
Stable Value	489,904	-	489,904	-
Fixed Income	1,696,704	-	1,696,704	-
Total Common Collective Trusts	2,186,608	-	2,186,608	-
Investment Contract	187,134	-	-	187,134
	$ 12,017,960	$ 9,644,218	$ 2,186,608	$ 187,134

The following table summarizes the changes in investments measured at fair value on a recurring basis using Level 3 inputs for the year ended December 31, 2011:

	Investment Contract
Beginning balance	$ 187,134
Settlements	(51,101)
Issuances	17,987
Ending balance	$ 154,020

4. FUNDING POLICY

Contributions to provide benefits under the plan are made solely by the Company. The Company's funding policy is to make cash contributions to the plan in amounts as determined in consultation with the plan's independent actuary. The Company met the minimum funding requirements of ERISA for the years ended December 31, 2011 and 2010.

5. ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the plan's provisions to service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died and (3) present employees or their beneficiaries. The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The effect of plan amendments on accumulated plan benefits is recognized during the year in which such amendments become effective.

The actuarial present value of accumulated plan benefits as of January 1, 2011 and 2010 is as follows:

	2011	2010
Vested benefits:		
Participants and/or beneficiaries currently receiving benefits	$ 5,074,545	$ 5,002,105
Other participants	5,842,145	5,971,187
Total vested benefits	10,916,690	10,973,292
Nonvested benefits	408,335	430,264
Total actuarial present value of accumulated plan benefits	$ 11,325,025	$ 11,403,556

5. ACCUMULATED PLAN BENEFITS (CONTINUED)

The changes in the actuarial present value of the plan's accumulated plan benefits for the year ended January 1, 2011 are as follows:

Actuarial present value of accumulated plan benefits as of January 1, 2010	$ 11,403,556
Increase (decrease) during the year attributable to:	
Benefits accumulated and actuarial gains during plan year	(233,823)
Benefits paid	(699,212)
Change in actuarial assumptions	24,984
Interest	829,520
Actuarial present value of accumulated plan benefits as of January 1, 2011	$ 11,325,025

The significant actuarial assumptions used in the January 1, 2011 and 2010 valuations were:

- Mortality: RP-2000 IRS PPA @ 2011 static Non-Annuitant/Annuitant Mortality Tables Projected for 2011. Tables projected for 2010 were used for the 2010 valuation.
- Retirement age: Average retirement age of 65
- Investment return: 7.5% per annum
- Discount rate: 7.5% per annum
- Employee turnover rates: based upon a standard turnover table for the steel industry

The foregoing actuarial assumptions are based on the presumption that the plan will continue. If the plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. See Note 9 for the Company's right to terminate the plan at any time.

6. INVESTMENTS (Unaudited)

The plan's investments which represented 5% or more of net assets available for benefits as of December 31, 2011 and/or 2010 are as follows:

	2011		2010	
	# Units	Fair Value	# Units	Fair Value
MFB Benchmark Funds—Bond Portfolio	83,554	$ 1,822,315	94,139	$ 1,972,206
Collective Daily Aggregate Bond Index Fund	3,946	1,829,605	3,946	1,696,704
Multi-Manager Funds—Emerging Markets	31,447	509,756	27,273	626,727
Multi-Manager Funds—Large-Cap	441,785	3,843,532	428,047	3,860,980
Collective Government Short-Term Trust Investment Fund	973,752	973,752	489,904	489,904

During 2011 and 2010, the plan's investments (including gains and losses on investments bought and sold, as well as held during the year) (depreciated) appreciated in value as follows:

	2011	2010
Collective Daily Aggregate Bond Index Fund	$ 132,901	$ 125,346
MFB Benchmark Funds - Bond Portfolio	70,728	52,743
MFB Benchmark Funds - International Equity Index	(80,512)	28,993
Multi-Manager - Emerging Markets	(116,972)	104,822
Multi-Manager - International Equity	(96,684)	62,394
Multi-Manager - High Yield	(24,485)	23,603
Multi-Manager - Mid-Cap Fund	(16,544)	96,232
Multi-Manager - Small-Cap Fund	(21,741)	84,572
Multi-Manager - Large-Cap Fund	(17,448)	368,120
MFB Benchmark Funds - Large Cap Equity Portfolio	24	121,175
MFB Benchmark Funds - Small Index Portfolio	3,411	(685)
Vanguard Inflation Protected Securities Fund	39,192	15,785
Net (depreciation) appreciation in fair value of investments	$ (128,130)	$ 1,083,100

7. PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds and common/collective trusts managed by affiliates of the Trustee. Therefore, these transactions qualify as party-in-interest transactions. Fees paid by the plan to the Trustee for services were $44,890 and $54,123 for the years ended December 31, 2011 and 2010, respectively.

8. FEDERAL INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter, dated August 4, 2003, that the plan and related trust were designed in accordance with the applicable regulations of the Internal Revenue Code (IRC). The Company and the trustees believe that the plan is currently designed and operated in compliance with the applicable requirements of the IRC and the plan continues to be tax exempt. Therefore, no provision for income taxes has been included in the plan's financial statements.

GAAPUSA requires plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2011 and 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

9. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the plan, in certain circumstances, to discontinue its contributions at any time and to terminate the plan subject to the provisions set forth in ERISA. In the event that the plan is terminated, the net assets of the plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the plan document.

Certain benefits under the plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the plan are guaranteed at the level in effect on the date of the plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the plan be terminated at some future time will depend on the sufficiency, at that time, of the plan's net assets to provide those benefits, the priority of those benefits to be paid and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty while other benefits may not be provided for at all.

10. INFORMATION CERTIFIED BY TRUSTEE

The following is a summary of the information regarding the plan as of and for the years ended December 31, 2011 and 2010, included in the plan's financial statements and supplemental schedules, that was prepared by or derived from information prepared by the Trustee of the plan and furnished to the plan administrator. The plan administrator has obtained certifications from the Trustee that such information is complete and accurate.

	2011	2010
Statements of Net Assets:		
Investments	$ 11,879,634	$ 12,017,960
Statements of Changes in Net Assets:		
Dividends and interest	190,008	186,864
Net (depreciation) appreciation in fair value of investments	(128,130)	1,083,100

All information in:

- Form 5500, Schedule H, Part IV, Line 4i—Schedule of Assets Held at End of Year as of December 31, 2011
- Form 5500, Schedule H, Part IV, Line 4i—Schedule of Investment Assets Acquired and Disposed of Within Year for the Year Ended December 31, 2011
- Form 5500, Schedule H, Part IV, Line 4j—Schedule of Reportable Transactions for the Year Ended December 31, 2011
- Note 6 to the financial statements

PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE AND BARGAINING UNIT EMPLOYEES

FORM 5500, SCHEDULE H, PART IV, LINE 4i—
EIN 36-2815417, plan 002
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2011

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Fair Value
Interest in Common/Collective Trusts:			
* Northern Trust Global Investments Collective Government Short-Term Investment Fund	Collective Government Short-Term Trust Investment Fund	$ 973,752	$ 973,752
* The Northern Trust Company Collective Daily Aggregate Bond Index	Collective Daily Aggregate Bond Index Fund	1,696,704	1,829,605
Interest in Registered Investment Companies:			
* The Northern Trust Company MFB Benchmark Funds—Bond Portfolio	MFB Benchmark Funds—Bond Portfolio	1,751,586	1,822,315
* The Northern Trust Company MFB Benchmark Funds—Int'l Equity Index	MFB Benchmark Funds—Int'l Equity Index	481,118	409,176
* The Northern Trust Company Multi-Manager Funds—Emerging Markets	Multi-Manager Funds—Emerging Markets	692,055	509,756
* The Northern Trust Company Multi-Manager Funds—International Equity	Multi-Manager Funds—International Equity	494,716	411,600
* The Northern Trust Company Multi-Manager Funds—High Yield	Multi-Manager Funds—High Yield	590,397	553,964
* The Northern Trust Company Multi-Manager Funds—Mid-Cap	Multi-Manager Funds—Mid-Cap	545,724	513,214
* The Northern Trust Company Multi-Manager Funds—Small-Cap	Multi-Manager Funds—Small-Cap	468,916	406,949
* The Northern Trust Company Multi-Manager Funds—Large-Cap	Multi-Manager Funds—Large-Cap	3,975,836	3,843,532
* The Northern Trust Company MFB Benchmark Funds—Small Company Index Portfolio	MFB Benchmark Funds—Small Company Index Portfolio	119,507	113,332
Vanguard Inflation Protected Securities Fund	Vanguard Inflation Protected Securities Fund	311,950	338,419
Funds Held in Insurance Company General Accounts:			
* Great-West Life Assurance Co.	Group annuity contract #16779GP	154,020	154,020
Total investments		$ 12,256,281	$ 11,879,634

* Permitted party in interest.

See independent auditor's report regarding supplemental information.

PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE AND BARGAINING UNIT EMPLOYEES

FORM 5500, SCHEDULE H, PART IV, LINE 4i—
EIN 36-2815417, plan 002
SCHEDULE OF INVESTMENT ASSETS ACQUIRED AND DISPOSED OF WITHIN YEAR
YEAR ENDED DECEMBER 31, 2011

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Shares	Cost of Acquisition	Proceeds of Disposition
Great-West Life Assurance Co.	Group annuity contract #16779GP	17,987	$ (17,987)	$ -
		(51,101)	-	51,101

See independent auditor's report regarding supplemental information.

PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE AND BARGAINING UNIT EMPLOYEES

FORM 5500, SCHEDULE H, PART IV, LINE 4j—
EIN 36-2815417, plan 002
SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011

Series of Transactions by Issue in Excess of 5%

Identity of Party Involved/ Description of Security	Purchase Price	Number of Purchases	Selling Price	Number of Sales	Expenses Incurred with Trades: Purchases	Expenses Incurred with Trades: Sales	Expenses Incurred with Trades: Total	Cost of Security	Fair Value	Net Gain or Loss
The Northern Trust Company Collective Government Short-Term										
All purchases	$ 1,218,849	53			$ -	$ -	$ -	$ 1,218,849	$ 1,218,849	$ -
All sales	$ -	-	$ 735,001	34	$ -	$ -	$ -	$ 735,001	$ 735,001	$ -

See independent auditor's report regarding supplemental information.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

PENSION PLN OF A. FINKL & SONS CO. FOR HRLY WRHS & B.U. EES

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

A. FINKL & SONS CO.

D Employer Identification Number (EIN)

36-2815417

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2011

2	Assets:			
a	Market value		**2a**	12,352,893
b	Actuarial value		**2b**	11,692,757
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	169	5,640,180
b	For terminated vested participants	**3b**	119	1,439,381
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		478,634
	(2) Vested benefits	**3c(2)**		5,348,413
	(3) Total active	**3c(3)**	218	5,827,047
d	Total	**3d**	506	12,906,608
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
a	Funding target disregarding prescribed at-risk assumptions		**4a**	
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	6.26 %
6	Target normal cost		**6**	288,990

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

KC

Signature of actuary

10/4/12

Date

Kristine Coogan

Type or print name of actuary

11-07417

Most recent enrollment number

Aon Consulting, Inc.

Firm name

(312) 381-4800

Telephone number (including area code)

200 East Randolph Street, Suite 900

Chicago IL 60601

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	643,132
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1,099
9	Amount remaining (line 7 minus line 8)	0	642,033
10	Interest on line 9 using prior year's actual return of 11.11 %		71,330
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 6.67 % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	713,363

Part III Funding percentages

14	Funding target attainment percentage	14	85.06 %
15	Adjusted funding target attainment percentage	15	85.06 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.18 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2011	166,616				
10/14/2011	255,738				
05/11/2012	225,788				
			Totals • 18(b)	648,142	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	614,476

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:	1st segment: 3.78 %	2nd segment: 6.31 %	3rd segment: 6.57 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No		
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No		
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No		

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years	**28**	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	288,990
b Excess assets, if applicable, but not greater than 31a	**31b**	

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,927,214	463,390
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	752,380

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement		234,057	234,057

36 Additional cash requirement (line 34 minus line 35)	**36**	518,323
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	614,476
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	96,153
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	96,153
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

a Schedule elected	☐ 2 plus 7 years	☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008	☐ 2009	☐ 2010	☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

Schedule SB, line 19 – Discounted Employer Contributions

Valuation Date	1/1/2011		EIR	6.26%
Date of Contribution	Quarterly Contribution Amount	Days	Discounting factor	Discounted Contribution Amount
4/15/2011	$166,616	104	0.98285	$163,758
10/14/2011	$255,738	286	0.95354	$243,856
5/11/2012	$225,788	496	0.92080	$206,862
			Total	**$614,476**

Schedule SB, Line 26 - Schedule of Active Participant Data

Schedule SB, Line 26—Schedule of Active Participant Data
As of January 1, 2011

A. Finkl & Sons Co
A. Finkl & Sons Co. For Hourly Warehouse and Bargaining Unit Employees Pension Plan
Active Employees

EIN: 36-2815417 PN: 002

Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25	5	7								
25-29	2	14	4							
30-34	1	4	1	1						
35-39	4	6	7	4	3					
40-44	2	5	7	3	2	5				
45-49	1	6	3	2		9	3	1		
50-54	1	4	3	3	2	5	2	6		
55-59		4	4	1	1	6	4	10	4	1
60-64		4		2	1	9	1	5	8	3
65-69					1	5		3		1
70+		1								1

N-218

Schedule SB, line 32 – Schedule of Amortization Bases

Date Established	Period Remaining	Current Year Present Value Factor[1]	Balance		Annual Payment
			Original	Remaining	
Prior Years' Subtotal					
01/01/2008	4	3.78672	$2,667,813	$1,689,676	$446,211
01/01/2009	5	4.64879	($770,106)	($637,601)	($137,154)
01/01/2010	6	5.38522	$539,452	$488,903	$90,786
01/01/2011	7	6.07794	$386,236	$386,236	$63,547
Total				$1,927,214	$463,390

[1] Calculated using the segment interest rates for the current Plan Year.

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

Actuarial Assumptions and Methods

For ERISA Requirements

Interest rates	Based on segment rates with a four-month lookback (as of September 2010)
1st segment rate	3.78%
2nd segment rate	6.31%
3rd segment rate	6.57%
Social Security wage base increases	Future wage indices are based on a national wage increase of 6.00% per year.
Retirement age	
Active participants	See Table 1 for participants hired on or after 11/22/95. See Table 2 for participants hired before 11/22/95.
Terminated vested participants	Age 65
Mortality rates	
Healthy and disabled	2011 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal rates	See Table 3
Disability rates	See Table 4
Decrement timing	Beginning of year decrements, with 100% retirement occurring at beginning of year
Surviving spouse benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit limits	Projected benefits are limited by the current IRC section 415 maximum benefit of $195,000.

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods (cont'd)

For ERISA Requirements

Valuation of plan assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).
Expected return on assets	7.50%
Trust expenses included in target normal cost	$0
Actuarial method	Standard unit credit cost method
Valuation date	January 1, 2011

Changes in ERISA Methods/Assumptions Since the Prior Year

Method Changes

The funding valuation does not reflect any method changes.

Assumption Changes

There were no changes to the non-prescribed actuarial assumptions.

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods (cont'd)

Actuarial Assumptions and Methods

For ASC 960 Requirements

Interest rate	7.50%
Value of accrued benefits for plan reporting purposes	Beginning-of-year values are determined in accordance with the recommended procedures of the American Academy of Actuaries as described in Illustrations 1 and 2 of ASOP No. 4, using the standard unit credit cost method.
All other assumptions	Same as funding assumptions

Changes in ASC 960 Methods/Assumptions Since the Prior Year

Method Changes

The plan reporting valuation does not reflect any method changes.

Assumption Changes

The plan reporting valuation reflects the following assumption change:

- A change in the mortality assumption from the 2010 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e) to the 2011 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods (cont'd)

Actuarial Assumptions and Methods

Table 1 - For participants hired on or after November 22, 1996

Retirement Rates

Age	Rate
65+	100.00%

Table 2 - For participants hired before November 22, 1996

Retirement Rates

0%	at all ages before first eligibility for unreduced benefits
20%	at first eligibility age
10%	at age 62, if first eligibility age is before age 62
5%	at all ages subsequent to first eligibility age except age 62 and normal retirement age
100%	at normal retirement age

Schedule SB Part V - Statement of Actuarial Assumptions and Methods (cont'd)

Table 3
Withdrawal Rates

Age	Rate	Age	Rate
15	7.9384%	45	3.9753%
16	7.9384%	46	3.7270%
17	7.9384%	47	3.4650%
18	7.9384%	48	3.1850%
19	7.9384%	49	2.8841%
20	7.9384%	50	2.5627%
21	7.8989%	51	2.2260%
22	7.8587%	52	1.8837%
23	7.8169%	53	1.5472%
24	7.7723%	54	1.2288%
25	7.7242%	55	0.9394%
26	7.6700%	56	0.6847%
27	7.5912%	57	0.4713%
28	7.4890%	58	0.3024%
29	7.3654%	59	0.1767%
30	7.2219%	60	0.0901%
31	7.0603%	61	0.0367%
32	6.8829%	62	0.0094%
33	6.6916%	63	0.0000%
34	6.4888%	64	0.0000%
35	6.2764%	65+	0.0000%
36	6.0572%		
37	5.8332%		
38	5.6066%		
39	5.3786%		
40	5.1504%		
41	4.9206%		
42	4.6881%		
43	4.4533%		
44	4.2159%		

Schedule SB Part V - Statement of Actuarial Assumptions and Methods (cont'd)

Table 4
Disability Rates

Age	Rate	Age	Rate
30	0.06%	60	1.62%
31	0.06%	61	1.75%
32	0.06%	62	1.88%
33	0.06%	63	2.02%
34	0.07%	64	2.16%
35	0.07%	65	2.30%
36	0.08%	66+	0.00%
37	0.08%		
38	0.09%		
39	0.10%		
40	0.11%		
41	0.13%		
42	0.15%		
43	0.17%		
44	0.19%		
45	0.22%		
46	0.25%		
47	0.28%		
48	0.33%		
49	0.38%		
50	0.46%		
51	0.57%		
52	0.69%		
53	0.80%		
54	0.91%		
55	1.02%		
56	1.13%		
57	1.25%		
58	1.37%		
59	1.49%		

Schedule SB Part V - Statement of Actuarial Assumptions and Methods (cont'd)

Actuarial Assumptions and Methods

Discussion of Actuarial Assumptions and Methods

For the funding valuation, the allowable interest rates and mortality tables available to measure plan liabilities are prescribed by IRC section 412. Aon Hewitt provided guidance with respect to the alternative interest rate and mortality table options, and it is our belief that the options prescribed by A. Finkl & Sons Co. are appropriate for funding purposes. It is our belief that all other actuarial assumptions used for the funding valuation represent reasonable expectations of anticipated plan experience. The actuarial cost method used is prescribed by IRC section 412. While the method used to value assets is prescribed by A. Finkl & Sons Co., Aon Hewitt provided guidance with respect to the use of this method, and it is our belief that the method is appropriate for funding purposes.

For the plan accounting valuation, A. Finkl & Sons Co. selected the economic and demographic assumptions and prescribed them for use for purposes of compliance with ASC 960. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that the assumptions represent reasonable expectations of anticipated plan experience. The asset and actuarial cost methods used are prescribed by ASC 960.

Calculation of Normal Costs and Liabilities

The method used to calculate the ERISA target normal cost and funding target, and ASC 960 liabilities is the unit credit cost method. The funding target under IRC section 430 is calculated as the present value of all benefits that have been accrued or earned under the plan as of the first day of the plan year, based on current service and current pay. The target normal cost is the present value of all benefits expected to accrue or be earned under the plan during the plan year, including any increase in benefits earned in prior plan years attributable to compensation increases in the current plan year.

Under this method, benefits are estimated at each decrement age using service and earnings as of the valuation date. The present value of these estimated benefits using the applicable ERISA or ASC 960 assumptions is the ERISA funding target or ASC 960 actuarial present value of accumulated plan benefits. The target normal cost is the present value of the benefits earned during the year.

For calculating the actuarial present value of vested benefits, benefits at each decrement age are determined in the same manner, but are then multiplied by each participant's vesting percentage as of the valuation date. The present value of these estimated vested benefits is determined without recognition of any benefit for which a participant will become entitled only through the advancement in service or age while actively employed. In addition, certain ancillary benefits have been treated as vested consistent with PBGC premium regulations.

The ERISA funding target for lump sum benefits is determined by valuing the annuity that corresponds to the distribution using special actuarial assumptions, as described under Treasury regulations section 1.430(d). Under these special assumptions, for the period beginning with the annuity starting date, the current IRC section 417(e) applicable mortality table is substituted for the mortality table otherwise used.

Schedule SB, Part V - Summary of Plan Provisions

Plan Provisions

The following summary describes principal plan provisions assumed in calculating the cost of your pension plan.

General Information

Original Effective Date:	January 1, 1960
Plan Year:	January 1st to December 31st

Eligibility

All employees who are an hourly paid individual or an individual represented by one of the unions is eligible to participate in the Plan.

Service

Effective for any Plan Year ending on or after December 31, 1974, credited service shall be determined as follows:

Hours of Service during Plan Year	Credited Service
Less then 375 hours	None
375 – 749	0.25
750 – 1,124	0.50
1,125 – 1,499	0.75
1,500 or more hours	1.00

Normal Retirement Date

The first of the month following the later of age 65 or the fifth anniversary of participation in the Plan.

Normal Retirement Benefit

Effective January 1, 2005, the standard retirement benefit is a monthly benefit payable for life according to the following schedule for each of the respective unions.

Schedule SB, Part V - Summary of Plan Provisions (cont.)

Machinists Union
$16 multiplied by the number of years of credited service earned before January 1, 1990, plus $17 multiplied by the number of years of credited service earned between January 1, 1990 and December 31, 1992, plus $19 multiplied by the number of years of credited service earned between January 1, 1993 and December 31, 1995, plus $21 multiplied by the number of years of credited service earned between January 1, 1996 and December 31, 1998, plus $22 multiplied by the number of years of credited service earned between January 1, 1999 and December 31, 2001, plus $24 multiplied by the number of years of credited service earned between January 1, 2002 and December 31, 2004, plus $25 multiplied by the number of years of credited service earned between January 1, 2005 and December 31, 2005, plus $26 multiplied by the number of years of credited service earned between January 1, 2006 and December 31, 2007, plus $27 multiplied by the number of years of credited service earned between January 1, 2008 and December 31, 2008, plus $28 multiplied by the number of years of credited service earned between January 1, 2009 and December 31, 2009, plus $29 multiplied by the number of years of credited service earned on or after December 31, 2009, with a 35 year maximum for credited service.

Blacksmiths Union
$16 multiplied by the number of years of credited service earned before January 1, 1980 plus $17 multiplied by the number of years of credited service earned January 1, 1980 and December 31, 1989, plus $18 multiplied by the number of years of credited service earned between January 1, 1990 and December 31, 1992, plus $20 multiplied by the number of years of credited service earned between January 1, 1993 and December 31, 1998, plus $21 multiplied by the number of years of credited service earned between January 1, 1999 and December 31, 2001, plus $23 multiplied by the number of years of credited service earned between January 1, 2002 and December 31, 2004, plus $24 multiplied by the number of years of credited service earned between January 1, 2005 and December 31, 2005, plus $25 multiplied by the number of years of credited service earned on or after January 1, 2006 and December 31, 2007, plus $27 multiplied by the number of years of credited service earned between January 1, 2008 and December 31, 2008, plus $29 multiplied by the number of years of credited service earned between January 1, 2009 and December 31, 2009, plus $31 multiplied by the number of years of credited service earned on or after December 31, 2009, with a 35 year maximum for credited service.

Early Retirement Date

A participant may retire early once they reach age 55 with 10 years of service, or at any age with 30 years of credited service, provided that they were hired prior to November 22, 1995.

Early Retirement Benefit

A participant who elects to retire early is entitled to the accrued retirement benefit determined as of his early retirement date and payable commencing at his normal retirement date. However, a participant may elect to have his benefit commence prior to his normal retirement date in a reduced amount determined in accordance with the provisions of the plan. If retirement occurs after 30 years of credited service and you were hired before November 22, 1995, no reduction in benefits is applied. (Prior to 30 years of service, benefits are reduced for each month by which the early retirement precedes the normal retirement date).

Schedule SB, Part V - Summary of Plan Provisions (cont.)

Disability Retirement Benefit

An eligible disabled participant shall be entitled to his accrued retirement benefit, based upon his credited service as of his disability retirement date commencing as of his date of disability. Benefits shall cease upon recovery or attainment of age 65, at which time retirement benefits shall commence.

Death Benefit

If a participant's death occurs after his completion of five years of service while actively employed, his surviving spouse shall be entitled to a benefit payable for life equal to 50% of the benefit that would have been payable if the participant had terminated employment on his date of death, survived to his earliest retirement age, and elected a joint and survivor benefit with 50% continuing to his spouse. This benefit shall commence on the date that the participant would have attained his earliest retirement age.

If a participant terminates employment after August 22, 1984 with a deferred vested benefit and dies before commencement of his retirement benefit, his surviving spouse shall be entitled to a benefit payable for life equal to 50% of the benefit that would have been payable if the participant had survived to his earliest retirement age and elected a joint and survivor benefit with 50% continuing to his spouse. This benefit shall commence on the date that the participant would have attained his earliest retirement age.

If a participant retires before age 65 with 30 years of service or with a disability benefit, and dies before age 65, his surviving spouse shall be entitled to a benefit payable for life equal to 50% of the benefit that would have been payable if the participant had survived to his earliest retirement age and elected a joint and survivor benefit with 50% continuing to his spouse. The benefit shall commence on the date that the participant would have attained his earliest retirement age.

Severance Benefit

A participant who terminates employment after completing at least five years of vesting service shall be 100% vested in his accrued retirement benefit, determined as of his termination date and payable commencing at his normal retirement date. However, a participant may elect to have his benefit commence at his early retirement date in a reduced amount, determined in the same manner as early retirement benefits.

Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards or is unable to pay benefits when due. If the Plan is terminated, the Plan assets will be distributed among the Plan participants based upon a priority allocation procedure, and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

Schedule SB, Part V - Summary of Plan Provisions (cont.)

Additional Information

The above description is a summary only; for additional details, reference should be made to the formal Plan document.

Plan Changes Since the Prior Year

The funding and plan reporting valuations do not reflect any plan changes.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE AND BARGAINING UNIT EMPLOYEES

FORM 5500, SCHEDULE H, PART IV, LINE 4i—
EIN 36-2815417, plan 002
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2011

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Fair Value
Interest in Common/Collective Trusts:			
* Northern Trust Global Investments Collective Government Short-Term Investment Fund	Collective Government Short-Term Trust Investment Fund	$ 973,752	$ 973,752
* The Northern Trust Company Collective Daily Aggregate Bond Index	Collective Daily Aggregate Bond Index Fund	1,696,704	1,829,605
Interest in Registered Investment Companies:			
* The Northern Trust Company MFB Benchmark Funds—Bond Portfolio	MFB Benchmark Funds—Bond Portfolio	1,751,586	1,822,315
* The Northern Trust Company MFB Benchmark Funds—Int'l Equity Index	MFB Benchmark Funds—Int'l Equity Index	481,118	409,176
* The Northern Trust Company Multi-Manager Funds—Emerging Markets	Multi-Manager Funds—Emerging Markets	692,055	509,756
* The Northern Trust Company Multi-Manager Funds—International Equity	Multi-Manager Funds—International Equity	494,716	411,600
* The Northern Trust Company Multi-Manager Funds—High Yield	Multi-Manager Funds—High Yield	590,397	553,964
* The Northern Trust Company Multi-Manager Funds—Mid-Cap	Multi-Manager Funds—Mid-Cap	545,724	513,214
* The Northern Trust Company Multi-Manager Funds—Small-Cap	Multi-Manager Funds—Small-Cap	468,916	406,949
* The Northern Trust Company Multi-Manager Funds—Large-Cap	Multi-Manager Funds—Large-Cap	3,975,836	3,843,532
* The Northern Trust Company MFB Benchmark Funds—Small Company Index Portfolio	MFB Benchmark Funds—Small Company Index Portfolio	119,507	113,332
Vanguard Inflation Protected Securities Fund	Vanguard Inflation Protected Securities Fund	311,950	338,419
Funds Held in Insurance Company General Accounts:			
* Great-West Life Assurance Co.	Group annuity contract #16779GP	154,020	154,020
Total investments		$ 12,256,281	$ 11,879,634

* Permitted party in interest.

See independent auditor's report regarding supplemental information.

PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE AND BARGAINING UNIT EMPLOYEES

FORM 5500, SCHEDULE H, PART IV, LINE 4i—
EIN 36-2815417, plan 002
SCHEDULE OF INVESTMENT ASSETS ACQUIRED AND DISPOSED OF WITHIN YEAR
YEAR ENDED DECEMBER 31, 2011

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Shares	Cost of Acquisition	Proceeds of Disposition
Great-West Life Assurance Co.	Group annuity contract #16779GP	17,987	$ (17,987)	$ -
		(51,101)	-	51,101

See independent auditor's report regarding supplemental information.

PENSION PLAN OF A. FINKL & SONS CO. FOR HOURLY WAREHOUSE AND BARGAINING UNIT EMPLOYEES

FORM 5500, SCHEDULE H, PART IV, LINE 4j—
EIN 36-2815417, plan 002
SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011

Series of Transactions by Issue in Excess of 5%

Identity of Party Involved/ Description of Security	Purchase Price	Number of Purchases	Selling Price	Number of Sales	Expenses Incurred with Trades: Purchases	Expenses Incurred with Trades: Sales	Expenses Incurred with Trades: Total	Cost of Security	Fair Value	Net Gain or Loss
The Northern Trust Company Collective Government Short-Term										
All purchases	$ 1,218,849	53			$ -	$ -	$ -	$ 1,218,849	$ 1,218,849	$ -
All sales	$ -	-	$ 735,001	34	$ -	$ -	$ -	$ 735,001	$ 735,001	$ -

See independent auditor's report regarding supplemental information.