# 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. . . . . ▶ [ ]

**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
PRO EQUINE GROUP, INC. 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/2008

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

LEWA, INC.

500 LAKE COOK ROAD
SUITE 200
DEERFIELD, IL 60015

**2b** Employer Identification Number (EIN)
36-3552811

**2c** Sponsor's telephone number
847-940-3560

**2d** Business code (see instructions)
339900

**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. | 10/17/2012 | DIANE ZDEB |
| | **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")
LEWA, INC.

500 LAKE COOK ROAD
SUITE 200
DEERFIELD, IL 60015

**3b** Administrator's EIN
36-3552811

**3c** Administrator's telephone number
847-940-3560

**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
PRO EQUINE GROUP, INC

**4b** EIN
20-8580958

**4c** PN
001

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 335 |
| **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** | 246 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 57 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 303 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 303 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 181 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 3D 3H

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

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

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

**A** Name of plan
PRO EQUINE GROUP, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
LEWA, INC.

**D** Employer Identification Number (EIN)
36-3552811

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

AMERICAN CENTURY INVESTMENT SERVICE

44-0640487

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

BLACKROCK INVESTMENTS, INC.

23-2784752

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

FRED ALGER & COMPANY, INCORPORATED

13-2510833

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

GUARDIAN INVESTOR SERVICES, LLC

388 MARKET STREET
SAN FRANCISCO, CA 94111

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

INVESCO DISTRIBUTORS, INC.

74-1894784

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

VICTORY CAPITAL MANAGEMENT

13-2700161

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

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

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

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

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

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

STATE STREET CORPORATION

04-1867445

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 21 99 28 52 15 64 | DIRECTED TRUSTEE/CUSTODIA | 0 | Yes [X] No [ ] | Yes [X] No [ ] | 3331 | Yes [ ] No [X] |

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

ADP

22-1467904

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 37 50 15 64 | RECORD KEEPER | 2193 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

ADP BROKER-DEALER

22-3319984

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 60 59 49 99 63 | RECORD KEEPER | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 0 | Yes [X] No [ ] |

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| STATE STREET CORPORATION | 99 52 64 | 3331 |

| **(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. |
|---|---|
| ADP<br><br>22-1467904 | OTHER FEES INVESTMENT MANAGEMENT FEES PAID INDIRECTLY BY PLAN RECORDKEEPING FEES |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| AMERICAN CENTURY INVESTMENT SERVICE<br><br>44-0640487 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| BLACKROCK INVESTMENTS, INC.<br><br>23-2784752 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 60 59 99 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| FRED ALGER & COMPANY, INCORPORATED<br><br>13-2510833 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| GUARDIAN INVESTOR SERVICES, LLC 388 MARKET STREET SAN FRANCISCO, CA 94111 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 99 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| INVESCO DISTRIBUTORS, INC.<br><br>74-1894784 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00780 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 99 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| STATE STREET CORPORATION<br><br>04-1867445 | ANNUAL RATE 0.00670 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00760 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00750 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00620 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00870 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| T. ROWE PRICE<br>100 EAST PRATT STREET<br>BALTIMORE, MD 21202 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| VICTORY CAPITAL MANAGEMENT<br><br>13-2700161 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(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
PRO EQUINE GROUP, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
LEWA, INC.

**D** Employer Identification Number (EIN)
36-3552811

## Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P 500 INDEX FUND

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions) |
|---|---|---|
| 04-0025081-065 | C | 120554 |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions) |
|---|---|---|
| 04-0025081-084 | C | 34803 |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions) |
|---|---|---|
| 04-0025081-089 | C | 172244 |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions) |
|---|---|---|
| 04-0025081-462 | C | 34212 |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions) |
|---|---|---|
| 04-2675543-001 | C | 0 |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions) |
|---|---|---|
| 27-3884161-001 | C | 242204 |

**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
PRO EQUINE GROUP, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
LEWA, INC.

**D** Employer Identification Number (EIN)
36-3552811

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 159282 | 180780 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 468138 | 604017 |
| **(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) | 5288329 | 4984563 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | | |
| **(2)** Employer real property | 1d(2) | | |
| **e** Buildings and other property used in plan operation | 1e | | |
| **f** Total assets (add all amounts in lines 1a through 1e) | 1f | 5915749 | 5769360 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | | |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 5915749 | 5769360 |

## Part II Income and Expense Statement

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

| Income | | (a) Amount | (b) Total |
|---|---|---|---|
| **a Contributions:** | | | |
| **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | | |
| **(B)** Participants | 2a(1)(B) | 516033 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 3505 | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 519538 |
| **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) | 6197 | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 6197 |
| **(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) | 102460 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 102460 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| 2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 0 |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | -4515 |
| (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) | | -155732 |
| c Other income | 2c | | 35 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 467983 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 603162 | |
| (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) | | 603162 |
| f Corrective distributions (see instructions) | 2f | | 5018 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 3999 |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 2193 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 2193 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 614372 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line 2j from line 2d | 2k | | -146389 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (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: PASQUESI SHEPPARD LLC (2) EIN: 36-4049282

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 | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

# SCHEDULE R (Form 5500)

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
PRO EQUINE GROUP, INC. 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
LEWA, INC.

**D** Employer Identification Number (EIN)
36-3552811

## Part I Distributions

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

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

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

EIN(s): 57-1198022

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

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

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASQUESI
SHEPPARD LLC
ACCOUNTANTS AND CONSULTANTS

# PRO EQUINE GROUP, INC.
# 401(K) PLAN

## FINANCIAL STATEMENTS
## DECEMBER 31, 2011 AND 2010

TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

Employer Identification Number
36-3552811

Plan No. 001

PASQUESI
SHEPPARD LLC

ACCOUNTANTS AND CONSULTANTS

## INDEPENDENT AUDITOR'S REPORT

**PLAN ADMINISTRATOR OF**
**PRO EQUINE GROUP, INC. 401(K) PLAN**

We were engaged to audit the accompanying Statements of Net Assets Available for Plan Benefits of PRO EQUINE GROUP, INC. 401(K) PLAN as of December 31, 2011 and 2010, the related Statements of Changes in Net Assets Available for Plan Benefits for the years then ended, and the supplemental Schedule of Assets Held at End of Year as of December 31, 2011. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by State Street Bank and Trust Company, the trustee of the Plan, and Transamerica Financial Life Insurance Company, the prior custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that State Street Bank and Trust Company holds the Plan's investment assets and executed investment transactions from July 1, 2010 to December 31, 2011, and that Transamerica Financial Life Insurance Company held the Plan's investment assets and executed investment transactions for the period from January 1, 2010 to June 30, 2010. The Plan Administrator has obtained certifications from the trustee and prior custodian as of and for the years ended December 31, 2011 and 2010, that the information provided to the Plan Administrator by the trustee and prior custodian is complete and accurate.

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

Pasquesi Sheppard LLC

Pasquesi Sheppard LLC
October 11, 2012

PRO EQUINE GROUP, INC. 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2011 AND 2010

| | 2011 | 2010 |
|---|---|---|
| **ASSETS:** | | |
| Investments, at fair value — | | |
| Mutual funds | $ 4,984,563 | $ 5,288,329 |
| Common/collective trust funds | 604,017 | 468,138 |
| Total investments | $ 5,588,580 | $ 5,756,467 |
| Receivables — | | |
| Notes receivable from participants | $ 180,780 | $ 159,282 |
| Employees' contributions | 2,053 | 1,659 |
| Total receivables | $ 182,833 | $ 160,941 |
| Total assets | $ 5,771,413 | $ 5,917,408 |
| **LIABILITIES:** | | |
| Employees' excess contributions | 772 | - |
| Net assets available for plan benefits | $ 5,770,641 | $ 5,917,408 |

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

PRO EQUINE GROUP, INC. 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

| | 2011 | 2010 |
|---|---|---|
| **ADDITIONS TO NET ASSETS ATTRIBUTED TO:** | | |
| Investment income — | | |
| Net (depreciation) appreciation in fair value of investments | $ (160,247) | $ 483,043 |
| Interest and dividends | 102,460 | 99,168 |
| Investment (loss) income | $ (57,787) | $ 582,211 |
| Less: Investment expenses | - | (9,106) |
| Net investment (loss) income | $ (57,787) | $ 573,105 |
| Interest on notes receivable from participants | $ 6,197 | $ 8,397 |
| Contributions — | | |
| Participants | $ 516,427 | $ 523,551 |
| Participants' rollover | 3,505 | - |
| Total contributions | $ 519,932 | $ 523,551 |
| Total additions to net assets | $ 468,342 | $ 1,105,053 |
| **DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:** | | |
| Benefits paid to participants | $ 607,125 | $ 632,687 |
| Corrective distributions | 5,791 | - |
| Loan and other fees | 2,193 | 3,011 |
| Total deductions from net assets | $ 615,109 | $ 635,698 |
| **NET (DECREASE) INCREASE IN NET ASSETS** | $ (146,767) | $ 469,355 |
| **NET ASSETS AVAILABLE FOR PLAN BENEFITS:** | | |
| Beginning of the year | 5,917,408 | 5,448,053 |
| End of the year | $ 5,770,641 | $ 5,917,408 |

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

PRO EQUINE GROUP, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS AND SCHEDULE

DECEMBER 31, 2011 AND 2010

(1) PLAN DESCRIPTION:

The following description of the Pro Equine Group, Inc. 401(K) Plan (the Plan) provides only general information. Participants should refer to the Summary Plan Description or Plan Agreement for a more complete description of the Plan's provisions.

General –

The Plan was established and became effective January 1, 2008. The Plan is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan has been amended and restated effective January 1, 2009, to change the eligibility requirements and entry dates into the Plan, as well as to incorporate recent legislative changes known as "EGTRRA." The Plan was again amended and restated effective July 1, 2010 to change the Plan's Trustee and custodian, and again on January 1, 2011 to change the Plan's administrator. The Plan Administrator and Sponsor is LeWa, Inc. (LeWa). Prior to January 1, 2011 the Plan's administrator was Pro Equine Group, Inc. Under the Plan, any affiliate of LeWa can also adopt the Plan. For all purposes of the Plan, the following Employers, in addition to the Sponsoring Employer (LeWa), will be considered a single Employer: Cactus Ropes, Inc., Heel-O-Matic, Inc., Fast Back Rope Manufacturing Co., Pro Equine Products Inc., Cactus Saddlery, Inc., Pro Equine Group, Inc., RHE Hatco, Inc, Pro Equine Trading Inc, and LeWa Operations.

The Plan is a contributory defined contribution plan covering substantially all employees, as defined, excluding all collective bargaining employees, non-resident alien employees, and part-time, temporary, and seasonal employees of the participating companies. Covered employees become eligible to make salary deferral contributions and to receive employer matching and employer profit sharing contributions at the first enrollment date (the first day of the next month) following the completion of six months of service, as defined in the Plan Agreement. Employees must be eighteen years of age as of the enrollment date in order to be eligible.

Plan Administration –

The Plan is administrated by LeWa. On July 1, 2010, Automatic Data Processing, Inc. (ADP) was appointed the services provider and investment advisor, and State Street Bank and Trust Company was appointed the Plan's Trustee and custodian. Prior to July 1, 2010, Transamerica Retirement Services was the services provider and investment advisor, and Transamerica Financial Life Insurance Company (TFLIC) was the Plan's custodian.

Contributions –

Participants may elect to make voluntary, pre-tax contributions or after tax contributions, limited to the maximum allowed under IRS regulations. The Employer may make matching contributions equal to a discretionary percentage, to be determined by the Employer, of the participants' salary reduction each payroll period, if applicable. At the end of each Plan Year, a participating Employer may, out of its current or accumulated profits, contribute to the Plan an amount authorized by the Employer's Board of Directors. This discretionary contribution, if any, is allocated among the participants eligible to share in the contribution for the Plan Year. Participants eligible for the discretionary contribution must meet the age requirement for participation in the Plan, must complete one year of service during the Plan Year and be employed by the Employer on the last day of the Plan Year. A year of service, for purposes of eligibility and vesting, is credited for each twelve consecutive month period in which an employee completes at least 1,000 hours of service.

Participant Accounts –

Individual self-directed investment accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contributions, employer contributions and allocation of investment earnings or losses. Participant accounts may also be debited for certain loan fees. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options –

Participants may allocate their contributions (in multiples of one percent) and those of the Employer among multiple mutual funds and common/collective trust funds. Employees may change their contribution allocation between investment options for future contributions and transfer prior contributions and associated earnings between investment options subject to certain restrictions set forth in the Plan. The Plan currently offers sixteen mutual funds and five common/collective trust funds as investment options for participants.

Plan Earnings –

Plan earnings are credited to participants based upon the net earnings, gains, losses, and expenses attributable to each participant's self-directed investment account. Prior to July 1, 2010, plan earnings were credited to participants based upon the net increase/decrease in unit value of the participant's investment account.

Vesting –

Participants are 100 percent vested in their employee pre-tax account, Roth account, rollover account, and any earnings thereon. Vesting in Employer discretionary matching contributions, discretionary profit sharing contributions, and nonelective contributions is on a graduated scale and participants will not be fully vested until the completion of three years of service. Forfeitures of Employer contributions will be used to pay administrative expenses of the Plan and any remaining forfeitures will be used to reduce future employer contributions. No forfeitures of Employer contributions were held by the Plan as of December 31, 2011 and 2010.

Notes Receivable from Participants –

Participants may borrow, but not less than $1,000, from their investment accounts. Participants may not have more than one loan outstanding at a time and the loans are only permitted from accounts that are 100 percent vested. The maximum amount of a participant's outstanding loan cannot exceed the lesser of $50,000 or 50 percent of the participant's vested account balance, in accordance with IRS regulations. Participant loans are secured by the balance in the participant's investment account and bear a fixed interest rate equal to the prime rate of interest (on the date of borrowing) plus one percent. Interest rates range from 3.25 percent to 8.25 percent on participant loans outstanding at December 31, 2011. Principal and interest is paid ratably through payroll deductions in terms up to five years unless the loan is for the purchase of a principal residence, in which case the Plan Administrator may permit a longer repayment term.

Payment of Benefits –

Upon retirement, death, disability, termination of service, or certain in-service distributions, a participant may elect to receive a lump-sum distribution equal to the participant's vested account balance or to receive the vested account balance in installments over a period of not more than the life expectancy of the participant or the joint life expectancy of the participant and his/her designated beneficiary. Hardship withdrawals are also allowed as permitted under the Internal Revenue Code subject to certain restrictions as defined in the Plan agreement.

Rollover Contributions –

With the Employer's consent, an eligible employee may make one or more rollover contributions to the Plan if the employee demonstrates to the Employer's satisfaction that the contribution qualifies as a rollover contribution in accordance with the Internal Revenue Code.

Plan Termination –

Although it has not expressed any intent to do so, the Employers have the right under the Plan to discontinue all contributions at any time and to terminate the Plan. In the event of such termination, participants will become 100 percent vested in their account balances.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting –

The Plan's financial statements are presented on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). Benefit payments to participants are recorded upon distribution.

Use of Estimates –

The preparation of financial statements, in conformity with U.S. GAAP, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

New Accounting Pronouncement –

In September 2010, the Financial Accounting Standards Board (FASB) issued *ASU 2010-25, Plan Accounting – Defined Contribution Pension Plans (Topic 962): Reporting Loans to Participants by Defined Contribution Pension Plans.* The new guidance requires participant loans to be classified as notes receivable from participants rather than as plan investments. Further, participant loans are required to be measured at their unpaid principal balances plus accrued but unpaid interest, if any. Participant loans are now exempt from the GAAP fair value disclosure requirements. ASU 2010-25 is effective for fiscal years ending after December 15, 2010. The Plan adopted this accounting pronouncement in 2010.

Income Recognition and Investment Valuation –

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Under U.S. GAAP, investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for plan benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. During 2011 and 2010, the Plan invested in fully benefit-responsive investment contracts through a common/collective trust fund. The name of this fund was changed from SsgA Stable Value Fund in 2010 to Invesco Stable Asset Fund - ADP85 in 2011. The Statements of Net Assets Available for Plan Benefits present the fair value of investment contracts. The contracts are included in the Statements of Changes in Net Assets Available for Plan Benefits at contract value and represent contributions made under the contracts, plus earnings, less withdrawals and administrative expenses, because they are fully benefit-responsive. At December 31, 2011 and 2010, fair value approximated contract value and no adjustment was needed on the Statement of Net Assets Available for Plan Benefits.

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

Prior to July 1, 2010, reinvested earnings, including dividends, on the underlying investments within the pooled separate accounts were credited to participants' accounts through their net increases/decreases in the unit value of the pooled separate accounts.

Notes Receivable from Participants –

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Operating Expenses –

Certain loan and distributions fees are charged directly against participant accounts. Substantially all administrative expenses of the Plan are paid directly by the Plan Sponsor. Prior to July 1, 2010, certain investment advisory and professional management fees of the Plan's custodian and service provider were allocated to participant accounts. These charges are deducted from investment income on the Statements of Changes in Net Assets Available for Plan Benefits.

## (3) PARTY-IN-INTEREST TRANSACTIONS:

Portions of the Plan's investments are shares of common/collective trust funds managed by the Trustee. Therefore, these transactions qualify as exempt party-in-interest transactions.

## (4) SUMMARY OF INFORMATION CERTIFIED BY CUSTODIAN:

The December 31, 2011 and 2010 Statements of Net Assets Available for Plan Benefits, the investment activities included on the Statements of Changes in Net Assets Available for Plan Benefits for the years ended December 31, 2011 and 2010, and the accompanying notes to the financial statements were prepared in part or entirely from information certified by State Street Bank and Trust Company, for the period from July 1, 2010 through December 31, 2011, and TFLIC, for the period from January 1, 2010 through June 30, 2010, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the ERISA.

The table below summarizes the information that has been prepared and certified to as complete and accurate by the trustees as of December 31:

| | 2011 | 2010 |
|---|---|---|
| Investments, at fair value - | | |
| Mutual funds | $ 4,984,563 | $ 5,288,329 |
| Common/collective trust funds | 604,017 | 468,138 |
| Notes receivable from participants | 180,780 | 159,282 |
| Total assets certified by the trustees | $ 5,769,360 | $ 5,915,749 |
| Investment income - | | |
| Net (depreciation) appreciation in value of investments | $ (160,247) | $ 483,043 |
| Interest and dividends | 102,460 | 99,168 |
| Less: Investment expenses | - | (9,106) |
| Interest on notes receivable from participants | 6,197 | 8,397 |
| Loan and other fees | (2,193) | (3,011) |
| Total net (decrease) increase in net assets certified by the trustees | $ (53,783) | $ 578,491 |

(5) INVESTMENTS:

Investments that represent five percent or more of the Plan's net assets were as follows at December 31:

| | 2011 | 2010 |
|---|---|---|
| T. Rowe Price Retirement 2020 Fund - Class R | $ 1,151,306 | $ 1,235,999 |
| T. Rowe Price Retirement 2030 Fund - Class R | 991,387 | 966,830 |
| T. Rowe Price Retirement 2010 Fund - Class R | 703,937 | 732,970 |
| PIMCO Total Return Fund - Class A | 657,696 | 569,136 |
| BlackRock Equity Dividend - A | 288,548 | *** |
| T. Rowe Price Retirement 2040 Fund - Class R | *** | 379,809 |

*** Represents less than five percent of the Plan's net assets at December 31.

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

| | 2011 | 2010 |
|---|---|---|
| Mutual funds | $ (155,732) | $ 582,702 |
| Common/collective trust funds | (4,515) | 47,340 |
| Separate accounts investing in: | | |
| Mutual funds | - | (143,630) |
| Common/collective trust fund | - | (3,369) |
| Total | $ (160,247) | $ 483,043 |

Risks and Uncertainties –

The Plan provides for investments in various investment securities, which in general, are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits and participant account balances.

## (6) TAX STATUS:

The Plan has adopted a prototype plan sponsored by ADP. ADP requested that the Internal Revenue Service provide an opinion related to the acceptability of the prototype plan under Section 401 of the Internal Revenue Code and received a favorable opinion dated March 31, 2008. The Plan Administrator has not requested a determination letter from the Internal Revenue Service for the qualification of the Plan. The Plan has been amended since receiving the opinion letter; however, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of December 31, 2011 and 2010.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the 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 tax liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

## (7) FAIR VALUE MEASUREMENTS:

The Plan's investments are reported at fair value in the accompanying Statements of Net Assets Available for Plan Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Futhermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

U.S. GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs were used when Level 1 inputs were not available. No Level 3 inputs were used.

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

Level 1 Fair Value Measurements –

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements –

The fair value of common/collective trust funds is based on the net asset values of the underlying assets and liabilities of the funds at fair value using observable inputs that other market participants would use in valuing a portfolio instrument. These may include quoted prices for similar securities, interest rates, foreign exchange rates, prepayment speeds, credit risk and others.

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

| | 2011 | | |
|---|---|---|---|
| Description of Investment | Fair Value | Level 1 | Level 2 |
| Mutual funds: | | | |
| Growth and income | $ 3,350,675 | $ 3,350,675 | $ - |
| Growth | 662,226 | 662,226 | - |
| Income | 657,696 | 657,696 | - |
| Aggressive growth | 313,966 | 313,966 | - |
| Total mutual funds | $ 4,984,563 | $ 4,984,563 | $ - |
| Common/collective trust funds | 604,017 | - | 604,017 |
| Total investments | $ 5,588,580 | $ 4,984,563 | $ 604,017 |

| | 2010 | | |
|---|---|---|---|
| Description of Investment | Fair Value | Level 1 | Level 2 |
| Separate accounts investing in: | | | |
| Mutual funds - | | | |
| Growth and income | $ 3,516,519 | $ 3,516,519 | $ - |
| Growth | 764,464 | 764,464 | - |
| Income | 569,136 | 569,136 | - |
| Aggressive growth | 438,210 | 438,210 | - |
| Total mutual funds | $ 5,288,329 | $ 5,288,329 | $ - |
| Common/collective trust funds | 468,138 | - | 468,138 |
| Total investments | $ 5,756,467 | $ 5,288,329 | $ 468,138 |

(8) INVESTMENT CONTRACT:

The Plan invests in Invesco Stable Asset Fund - ADP85 (the fund). Prior to January 1, 2011, the fund was named the SsgA Stable Value Fund. The fund had a fair value of $242,204 and $196,023 at December 31, 2011 and 2010, respectively. The fund primarily invests in a representation of guaranteed investment contracts, bank investment contracts and/or a wrapped portfolio of fixed income instruments ("synthetic investment contracts" or "Synthetic GICs"). Collectively, these contracts are referred to as investment contracts. The fund is included in the financial statements at fair value which approximates the total contract value of all investment contracts with the fund as reported to the Plan by State Street Bank and Trust Company.

The net unit value of the fund is determined as of the close of each business day. Participant units are issued and redeemed only at the end of each day and at the net unit value at contract value. Net investment income earned by the fund is not distributed and is instead retained within the net assets of the fund.

The average yield computed by dividing the actual annual earnings of the fund on the last day of the Plan year by the average fair value of the investments within the fund on the same date was 0.99% and 1.35% in 2011 and 2010, respectively.

## (9) RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of the Net Assets Available for Plan Benefits per the financial statements to the Form 5500 as of December 31:

| | 2011 | 2010 |
|---|---|---|
| Net assets available for benefit per the financial statements | $ 5,770,641 | $ 5,917,408 |
| Add: Employees' excess contributions payable | 772 | - |
| Less: Employees' contributions receivable | (2,053) | (1,659) |
| Net assets available for benefit per the Form 5500 | $ 5,769,360 | $ 5,915,749 |

The following is a reconciliation of participants' contributions per the financial statements to the Form 5500 as of December 31:

| | 2011 | 2010 |
|---|---|---|
| Participants' contributions per the financial statements | $ 516,427 | $ 523,551 |
| Adjustment for employees' contributions receivable at December 31, 2009 | - | 5,727 |
| Adjustment for employees' contributions receivable at December 31, 2010 | 1,659 | (1,659) |
| Adjustment for employees' contributions receivable at December 31, 2011 | (2,053) | - |
| Participants' contributions per the Form 5500 | $ 516,033 | $ 527,619 |

The following is a reconciliation of the change in Net Assets Available for Plan Benefits to the Form 5500 as of December 31:

| | 2011 | 2010 |
|---|---|---|
| Change in net assets available for plan benefits per the financial statements | $ (146,767) | $ 469,355 |
| Adjustment for employees' contributions receivable at December 31, 2009 | - | 5,727 |
| Adjustment for employees' contributions receivable at December 31, 2010 | 1,659 | (1,659) |
| Adjustment for employees' contributions receivable at December 31, 2011 | (2,053) | - |
| Adjustment for employees' excess contributions refundable at December 31, 2011 | 772 | - |
| Net (loss) income per Form 5500 | $ (146,389) | $ 473,423 |

## (10) SUBSEQUENT EVENTS:

The Plan's management has performed an analysis of activities and transactions subsequent to December 31, 2011, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year then ended. Management has performed this analysis through October 11, 2012, the date which the financial statements were available to be issued.

PRO EQUINE GROUP, INC. 401(K) PLAN

SCHEDULE I

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR

DECEMBER 31, 2011

FEIN 36-3552811 — Plan Number 001

| (a) | (b) Identity of Issue, Borrower, Lessor or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (e) Current Value |
|---|---|---|---|
| * | SSgA International Index Fund | Common/Collective Trust | $ 34,212 |
| * | SSgA S&P 500 Index Fund | Common/Collective Trust | 120,554 |
| | Invesco Stable Asset Fund - ADP85 | Common/Collective Trust | 242,204 |
| * | SSgA S&P Midcap Index Fund | Common/Collective Trust | 172,244 |
| * | SSgA Russell Small Cap Index Fund | Common/Collective Trust | 34,803 |
| | Alger Small Cap Growth Institutional Fund - I | Mutual Funds | 47,811 |
| | Invesco International Growth Fund - A | Mutual Funds | 55,539 |
| | T. Rowe Price Retirement 2050 Fund - R | Mutual Funds | 73,950 |
| | American Century Heritage Fund - A | Mutual Funds | 145,340 |
| | T. Rowe Intl Growth & Income Fund - Advisor | Mutual Funds | 37,040 |
| | PIMCO Total Return Fund - A | Mutual Funds | 657,696 |
| | Victory Established Value Fund - A | Mutual Funds | 22,567 |
| | Alger Capital Appreciation Instl Fund - I | Mutual Funds | 164,686 |
| | Blackrock Equity Dividend Fund - Investor A | Mutual Funds | 288,548 |
| | RS LG Cap Alpha - A | Mutual Funds | 41,084 |
| | T. Rowe Price Retirement 2020 Fund - R | Mutual Funds | 1,151,306 |
| | T. Rowe Price Retirement 2030 Fund - R | Mutual Funds | 991,387 |
| | T. Rowe Price Retirement 2040 Fund - R | Mutual Funds | 260,628 |
| | T. Rowe Price Retirement Income Fund - R | Mutual Funds | 169,468 |
| | T. Rowe Price Retirement 2010 Fund - R | Mutual Funds | 703,937 |
| | Invesco Van Kampen Small Cap Value Fund - A | Mutual Funds | 173,576 |
| | Participant Loans | Various maturities at rates between 3.25% and 8.25% | 180,780 |
| | Total investments | | $ 5,769,360 |

* Represents a party-in-interest to the Plan

The accompanying notes are an integral part of this schedule.

Schedule C, Line 2(h) Formula Description

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

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

# *LeWa, Inc.*

*Business Office:*
*LeWa, Inc.*
*500 Lake Cook Road*
*Suite 200*
*Deerfield, Illinois 60015*
*Telephone: (847) 940-3535*
*Facsimile: (847) 940-3536*

October 17, 2012

This 5500 filing was delayed due to the unrecognizable 'schematic' errors which prevented a successful e-filing.

We have every intention of complying with reporting and disclosure rules. We believe that the late filing of this Form 5500 is the result of reasonable cause, not willful neglect. We do not anticipate the same issues in the future and the filings in the future will be timely. We would ask for abatement of the purposed late filing penalty.

Thank you.

Sincerely,

Diane Zdeb
Human Resources Director
LeWa, Inc.

## Attachment to 2011 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** PRO EQUINE GROUP, INC. 401(K) PLAN **EIN:** 36-3552811

**Plan Sponsor's Name** LEWA, INC. **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | ALGER SMALL CAP GROWTH INSTL-I | REGISTERED INVESTMENT COMPANY | | 47,811 |
| | INVESCO INTL GROWTH - A | REGISTERED INVESTMENT COMPANY | | 55,539 |
| | T. ROWE PRICE RETIRE 2050 - R | REGISTERED INVESTMENT COMPANY | | 73,950 |
| | AMERCENT HERITAGE FUND - A | REGISTERED INVESTMENT COMPANY | | 145,340 |
| | T ROWE INT G & I ADVISOR CL | REGISTERED INVESTMENT COMPANY | | 37,040 |
| | PIMCO TOTAL RETURN FUND - A | REGISTERED INVESTMENT COMPANY | | 657,696 |
| | VICTORY ESTABLISHED VALUE - A | REGISTERED INVESTMENT COMPANY | | 22,567 |

## Attachment to 2011 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** PRO EQUINE GROUP, INC. 401(K) PLAN **EIN:** 36-3552811

**Plan Sponsor's Name** LEWA, INC. **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | ALGER CAPITAL APPR INSTIT - I | REGISTERED INVESTMENT COMPANY | | 164,686 |
| | BLACKROCK EQUITY DIVIDEND - A | REGISTERED INVESTMENT COMPANY | | 288,548 |
| | RS LG CAP ALPHA - A | REGISTERED INVESTMENT COMPANY | | 41,084 |
| | T.ROWE PRICE RETIREMENT 2020-R | REGISTERED INVESTMENT COMPANY | | 1,151,306 |
| | T.ROWE PRICE RETIREMENT 2030-R | REGISTERED INVESTMENT COMPANY | | 991,387 |
| | T.ROWE PRICE RETIREMENT 2040-R | REGISTERED INVESTMENT COMPANY | | 260,628 |
| | T. ROWE PRICE RETIREMENT INC-R | REGISTERED INVESTMENT COMPANY | | 169,468 |

## Attachment to 2011 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** PRO EQUINE GROUP, INC. 401(K) PLAN **EIN:** 36-3552811

**Plan Sponsor's Name** LEWA, INC. **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | T.ROWE PRICE RETIREMENT 2010-R | REGISTERED INVESTMENT COMPANY | | 703,937 |
| | INVVK SMALL CAP VALUE A | REGISTERED INVESTMENT COMPANY | | 173,576 |
| | PARTICIPANT LOANS | INTEREST RATES ( 3.25% TO 8.25%) | | 180,780 |
| | SSGA S & P 500 INDEX FUND | COMMON/COLLECTIVE TRUST | | 120,554 |
| | SSGA RUSSELL SMALL CAP INDEX | COMMON/COLLECTIVE TRUST | | 34,803 |
| | SSGA S & P MIDCAP INDEX | COMMON/COLLECTIVE TRUST | | 172,244 |
| | SSGA INTERNATIONAL INDEX | COMMON/COLLECTIVE TRUST | | 34,212 |

## Attachment to 2011 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** PRO EQUINE GROUP, INC. 401(K) PLAN **EIN:** 36-3552811

**Plan Sponsor's Name** LEWA, INC. **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | INVESCO STABLE ASSET ADP85 | COMMON/COLLECTIVE TRUST | | 242,204 |
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