

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2011</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2011 or fiscal plan year beginning <u>11/01/2011</u> and ending <u>10/31/2012</u>			
A	This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan	
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	Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)	

Part II Basic Plan Information —enter all requested information			
1a	Name of plan <u>DEFINED BENEFIT PENSION PLAN OF K.A., INC.</u>	1b	Three-digit plan number (PN) ► <u>001</u>
		1c	Effective date of plan <u>04/01/1985</u>
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>DEFINED BENEFIT PENSION PLAN OF K. A., INC.</u> <u>1488 WEST 9TH STREET</u> <u>SUITE 600</u> <u>CLEVELAND, OH 44113-1299</u>	2b	Employer Identification Number (EIN) <u>34-1107044</u>
		2c	Sponsor's telephone number <u>216-781-9144</u>
		2d	Business code (see instructions) <u>541310</u>
3a	Plan administrator's name and address (if same as plan sponsor, enter "Same") <u>DEFINED BENEFIT PENSION PLAN OF K. A., INC.</u> <u>1488 WEST 9TH STREET</u> <u>SUITE 600</u> <u>CLEVELAND, OH 44113-1299</u>	3b	Administrator's EIN <u>34-1107044</u>
		3c	Administrator's telephone number <u>216-781-9144</u>
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.	4b	EIN
a	Sponsor's name	4c	PN
5a	Total number of participants at the beginning of the plan year	5a	<u>14</u>
b	Total number of participants at the end of the plan year.....	5b	<u>14</u>
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c	
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No		
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... ☒ Yes ☐ No		
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.			

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	875704	942551
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a).....	7c	875704	942551
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	64300	
(2) Participants	8a(2)	0	
(3) Others (including rollovers).....	8a(3)	0	
b Other income (loss).....	8b	64393	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		128693
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	55249	
e Certain deemed and/or corrective distributions (see instructions)....	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	6597	
g Other expenses.....	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		61846
i Net income (loss) (subtract line 8h from line 8c).....	8i		66847
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 1I 3D

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)). ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline?

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	02/07/2013	ALAN SILIKO
	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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 11/01/2011 and ending 10/31/2012

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

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

A Name of plan <u>DEFINED BENEFIT PENSION PLAN OF K.A., INC.</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DEFINED BENEFIT PENSION PLAN OF K. A., INC.</u>	D Employer Identification Number (EIN) <u>34-1107044</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2011</u>
2	Assets:
a	Market value 2a <u>875704</u>
b	Actuarial value 2b <u>874704</u>
3	Funding target/participant count breakdown:
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>2</u> <u>429117</u>
b	For terminated vested participants 3b <u>0</u> <u>0</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>548388</u>
(3)	Total active 3c(3) <u>12</u> <u>548388</u>
d	Total 3d <u>14</u> <u>977505</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>5.09 %</u>
6	Target normal cost 6 <u>6597</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>01/08/2013</u>
Signature of actuary <u>RICHARD MCCLEARY, EA, MAAA, MSPA</u>	Date <u>11-06309</u>
Type or print name of actuary <u>TEGRIT GROUP</u>	Most recent enrollment number <u>330-983-0539</u>
Firm name <u>13680 CLEVELAND AVENUE NW</u> <u>UNIONTOWN, OH 44685</u>	Telephone number (including area code)
Address of the firm	

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2011
v.012611

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	87619	43740
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	87619	43740
10	Interest on line 9 using prior year's actual return of <u>2.86</u> %	2506	1251
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		226942
b	Interest on (a) using prior year's effective rate of <u>5.81</u> % except as otherwise provided (see instructions)		13185
c	Total available at beginning of current plan year to add to prefunding balance.....		240127
d	Portion of (c) to be added to prefunding balance.....		240127
12	Other reductions in balances due to elections or deemed elections	90125	192418
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	92700

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	80.00 %
15	Adjusted funding target attainment percentage.....	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	62.06 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls	
18 Contributions made to the plan for the plan year by employer(s) and employees:			
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
02/09/2012	14000	0	
05/14/2012	14000	0	
08/07/2012	14000	0	
10/05/2012	22300	0	
Totals ▶		18(b)	64300
		18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 62222
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 2.01%	2nd segment: 5.16%	3rd segment: 6.28 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	6597	
b Excess assets, if applicable, but not greater than 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	195500	55349	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	61946	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	61946	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	62222	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	276	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	276	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Plan Name: Defined Benefit Pension Plan of K.A., Inc.

EIN 34-1107044

PN: 001

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

Census Date 11/1/2011

Valuation Interest Rates 24-month average segment rates for the month that includes the valuation date (November).

Segment I:	2.01%
Segment II:	5.16%
Segment III:	6.28%

The effective rate for the 2011 Plan Year was 5.090%.

Valuation Mortality §430(h) Optional Combined Annuitant/Non-Annuitant Tables

Valuation Assets Assets are equal to their Fair Market Value, including receivable contributions

Expenses Expenses of \$6,597 were assumed.

Salary Scale Not applicable

Marriage 50% of males and 50% of females were assumed to be married.

Cost Method The Unit Credit cost method was used to determine the liabilities and normal costs.

Retirement Rates Employees were assumed to retire at age 65.

Withdrawal Rates None assumed.

Disability Rates None assumed.

Changes in non-prescribed assumptions since the last valuation None.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 11/01/2011 and ending 10/31/2012

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A Name of plan DEFINED BENEFIT PENSION PLAN OF K.A., INC.	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DEFINED BENEFIT PENSION PLAN OF K. A., INC.	D Employer Identification Number (EIN) 34-1107044	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2011</u>			
2 Assets:			
a Market value	2a	875704	
b Actuarial value	2b	874704	
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	2	429117
b For terminated vested participants	3b	0	0
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		548388
(3) Total active	3c(3)	12	548388
d Total	3d	14	977505
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.09%	
6 Target normal cost	6	6597	

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary RICHARD MCCLEARY, EA, MAAA, MSPA Type or print name of actuary	<u>01-08-2013</u> Date 1106309 Most recent enrollment number 330-983-0539 Telephone number (including area code)
TEGRIT GROUP Firm name 13680 CLEVELAND AVENUE NW UNIONTOWN OH 44685 Address of the firm		

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2011
v.012611

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	87619	43740
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	87619	43740
10	Interest on line 9 using prior year's actual return of <u>2.86%</u>	2506	1251
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		226942
b	Interest on (a) using prior year's effective rate of <u>5.81%</u> except as otherwise provided (see instructions)		13185
c	Total available at beginning of current plan year to add to prefunding balance		240127
d	Portion of (c) to be added to prefunding balance		240127
12	Other reductions in balances due to elections or deemed elections	90125	192418
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	92700

Part III Funding percentages			
14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	62.06 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/09/2012	14000	0			
05/14/2012	14000	0			
08/07/2012	14000	0			
10/05/2012	22300	0			
Totals ►			18(b)	64300	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a		0
b Contributions made to avoid restrictions adjusted to valuation date	19b		0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c		62222
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No			
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No			
c If 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:			
a Segment rates:	1st segment: 2.01%	2nd segment: 5.16%	3rd segment: 6.28%
			☐ N/A, full yield curve used
b Applicable month (enter code)	21b		0
22 Weighted average retirement age	22		65
23 Mortality table(s) (see instructions)	☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute		

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	6597	
b Excess assets, if applicable, but not greater than 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	195500	55349	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	61946	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36	61946	
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38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	276	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	276	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Plan Name: Defined Benefit Pension Plan of K.A., Inc.
Plan EIN: 34-1107044
Plan Number: 001
Valuation Date: 11/1/2011
Schedule SB, Line 19- Discounted Employer Contributions

Total Contributed: \$ 64,300.00

Total Discounted
to Valuation Date: \$ 62,222.00

Date	Amount	Plan Year	Effective Rate of Interest	Discounted Amount	Penalty Rate of Interest	Additional Discounted Amount	Value As of Valuation Date
02/09/2012	\$ 14,000.00	2011	5.09%	\$ 13,811.00	10.09%	\$ -	\$ 13,811.00
05/14/2012	\$ 14,000.00	2011	5.09%	\$ 13,635.00	10.09%	\$ -	\$ 13,635.00
08/07/2012	\$ 14,000.00	2011	5.09%	\$ 13,478.00	10.09%	\$ -	\$ 13,478.00
10/05/2012	\$ 22,300.00	2011	5.09%	\$ 21,298.00	10.09%	\$ -	\$ 21,298.00

Plan Name: Defined Benefit Pension Plan of K.A., Inc

EIN: 34-1107044

Plan Number: 001

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Participants are assumed to retire at age 65.

Plan Name: Defined Benefit Pension Plan of K.A., Inc.

EIN 34-1107044

PN: 001

Schedule SB, Part V – Summary of Plan Provisions

Plan Effective Date	April 1, 1985. The plan was last restated effective November 1, 2011.
Eligibility Requirements	First day of the Plan Year after attaining age 21, and following completion of 1 year of service. Participation was frozen 10/31/99.
Vesting	Five-Year Graded. 20% vesting in the accrued benefit for each year of service, 100% vesting after five years of service.
Accrued Benefit Formula	<p>Benefit formula equal to the summation of:</p> <ul style="list-style-type: none">(1) 12.5% of Average Compensation up to your Covered Compensation(2) 25% of your Average Compensation in excess of the integration level <p>This benefit is reduced for less than 25 Years of Service.</p> <p>Plan benefits frozen November 15, 1993.</p>
Average Compensation	Average Compensation is the highest consecutive five year average of calendar year compensation. Compensation earned after November 15, 1993 is not considered.
Credited Service	One Year upon working 1,000 hours in a Plan Year. Service earned after November 15, 1993 is not considered.
Vesting Service	One Year upon working 1,000 hours in a Plan Year.
Normal Retirement Age	Upon attainment of 65 and five Years of Service.
Disability Retirement	<p><u>Eligibility:</u> Upon disablement, as determined by a physician, for a period of 6 months.</p> <p><u>Benefit:</u> Actuarial Equivalent of Vested Accrued Benefit.</p>
Pre-Retirement Death	<p><u>Eligibility:</u> Upon earning 5 Years of Service.</p> <p><u>Benefit:</u> The Present Value of the Vested Accrued Benefit.</p>

Plan Name: Defined Benefit Pension Plan of K.A., Inc.

EIN 34-1107044

PN: 001

Schedule SB, Part V – Summary of Plan Provisions

Normal Form of Payment

Unless otherwise elected, the benefit payable a participant who has been married at least one year is an actuarially equivalent 50% Joint and Survivor benefit. For unmarried participants, the Normal Form is a straight-life annuity with 120 payments guaranteed.

Optional Forms

Benefits may be elected from:

- 50%, 66 2/3%, 75% and 100% Joint and Survivor
- Period Certain and Continuous
- Installments
- Lump Sum
- Straight Life Annuity

**Changes in Plan Benefits
recognized since the last
valuation**

None.

Plan Name: Defined Benefit Pension Plan of K.A., Inc
EIN: 34-1107044
Plan Number: 001
Schedule SB, line 32 - Schedule of Amortization Bases

Type of base	Present Value of Remaining Installment	Valuation Date Established	Years Remaining in Amortization Period	Amortization Installment
Shortfall	-4,885	11/01/2011	7	-772
Shortfall	-56,151	11/01/2010	6	-10,055
Shortfall	-2,326	11/01/2009	5	-484
Shortfall	258,862	11/01/2008	4	66,660
Total	195,500			55,349