

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), 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 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>07/01/2010</u> and ending <u>06/30/2011</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☒ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☒		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN</u>	1b Three-digit plan number (PN) ▶	<u>002</u>	
	1c Effective date of plan	<u>07/01/1956</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>THE BURGER IRON COMPANY</u> <u>P.O. BOX 2219</u> <u>AKRON, OH 44309</u>	2b Employer Identification Number (EIN) <u>34-0122750</u>	2c Sponsor's telephone number <u>330-794-1716</u>	2d Business code (see instructions) <u>332300</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>04/17/2012</u>	<u>RICHARD KEARNS</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>04/17/2012</u>	<u>RICHARD KEARNS</u>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

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

THE BURGER IRON COMPANY

P.O. BOX 2219
AKRON, OH 44309**3b** Administrator's EIN

34-0122750

3c Administrator's telephone number

330-794-1716

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:**a** Sponsor's name**4b** EIN**4c** PN**5** Total number of participants at the beginning of the plan year**5**

241

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**

27

b Retired or separated participants receiving benefits.....**6b**

70

c Other retired or separated participants entitled to future benefits.....**6c**

110

d Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

207

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

29

f Total. Add lines **6d** and **6e**.....**6f**

236

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....**6g****h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....**6h**

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:

1B 1G

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

b General Schedules

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

SCHEDULE 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 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

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

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

A Name of plan <u>THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE BURGER IRON COMPANY</u>	D Employer Identification Number (EIN) <u>34-0122750</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>07</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>5404967</u>
b Actuarial value	2b <u>5752780</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>98</u> <u>4306547</u>
b For terminated vested participants	3b <u>115</u> <u>2301873</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>90041</u>
(2) Vested benefits	3c(2) <u>1155344</u>
(3) Total active	3c(3) <u>30</u> <u>1245385</u>
d Total	3d <u>243</u> <u>7853805</u>
4 If the plan is at-risk, check the box and complete items (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 at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.54</u> %
6 Target normal cost	6 <u>36670</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>04/03/2012</u>
Signature of actuary <u>SETH H. PITASKY, EA, MAAA, MSPA</u>	Date <u>11-07321</u>
Type or print name of actuary <u>SUMMIT RETIREMENT PLAN SERVICES INC</u>	Most recent enrollment number <u>330-644-2044</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) 2010
v.092308.1

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 (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>10.94</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		4006
b Interest on (a) using prior year's effective rate of <u>7.53</u> %		302
c Total available at beginning of current plan year to add to prefunding balance		4308
d Portion of (c) to be added to prefunding balance.....		4308
12 Reduction in balances due to elections or deemed elections.....		0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	4308

Part III Funding percentages		
14 Funding target attainment percentage.....	14	73.19 %
15 Adjusted funding target attainment percentage.....	15	73.19 %
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	78.12 %
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
10/15/2010	82000	0			
01/20/2011	82000	0			
04/15/2011	81100	0			
07/15/2011	82000	0			
03/14/2012	96400	0			
			Totals ►	18(b)	423500
				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 contribution 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	400087

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
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.44 %	2nd segment: 6.62 %	3rd segment: 6.74 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	36670
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1791182	360863
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 (item 31 + item 32a + item 32b – item 33).....	34	397533
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		0
36 Additional cash requirement (item 34 minus item 35).....	36	397533
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	400087
38 Interest-adjusted excess contributions for current year (see instructions).....	38	2554
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011		
A Name of plan THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 THE BURGER IRON COMPANY		D Employer Identification Number (EIN) 34-0122750

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

MFS

04-2864897

(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?
28 50	NONE	21493	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

INVESCO AIM

76-0387151

(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?
28 50	NONE	6141	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 ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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 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 2010 This Form is Open to Public Inspection
For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011		
A Name of plan THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750	

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)	224219	179953
(2) U.S. Government securities.....	1c(2)	1246616	1211704
(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)	3535967	4735303
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	289028	389193
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	5295830	6516153

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5295830	6516153
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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)	356100	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		356100
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	17	
(B) U.S. Government securities	2b(1)(B)	49661	
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		49678
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	102063	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		102063
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1571185	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1506734	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		64451

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	1057653	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1057653
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		100166
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1730111

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	468835	
(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)		468835
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	37493	
(4) Other	2i(4)	3460	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		40953
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		509788

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1220323
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) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: **SS&G, INC.**

(2) EIN: **34-1945695**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		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?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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.			

- 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 2010 This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

A Name of plan <u>THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE BURGER IRON COMPANY</u>	D Employer Identification Number (EIN) <u>34-0122750</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>34-6509659</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	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 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(es). If no, check the "No" box.....	☐ Increase	☒ Decrease	☐ Both	☐ No
--	-----------------------------------	--	-------------------------------	-----------------------------

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2010
v.092308.1

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): _____

**THE BURGER
IRON COMPANY
EMPLOYEES'
RETIREMENT
INCOME PLAN**

***FINANCIAL
STATEMENTS AND
SUPPLEMENTAL
SCHEDULES
(MODIFIED CASH BASIS)***

***FOR THE
YEARS ENDED
JUNE 30,
2011 AND 2010***

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

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INDEPENDENT AUDITORS' REPORT

Akron Office
301 Springside Drive
Akron, OH 44333
330-668-9696
fax: 330-668-2538
www.SSandG.com

Pension Committee
The Burger Iron Company
Employees' Retirement Income Plan
Akron, Ohio

We were engaged to audit the accompanying financial statements and supplemental schedules (modified cash basis) of The Burger Iron Company Employees' Retirement Income Plan as of June 30, 2011 and 2010 and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedules (modified cash basis) 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 investment information summarized in Note C, which was certified by FirstMerit Trust Company, one of the trustees/custodians of the Plan in 2011 and 2010, except for comparing such information with the related information included in the financial statements and supplemental schedules (modified cash basis). We have been informed by the Plan administrator that this trustee holds a portion of the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from this trustee as of and for the years ended June 30, 2011 and 2010, that the information provided to the Plan administrator by this trustee is complete and accurate.

As described in Note B, the financial statements and supplemental schedules (modified cash basis) referred to above were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States.

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 schedules (modified cash basis) taken as a whole. The form and content of the information included in the financial statements and supplemental schedules (modified cash basis), other than that derived from the investment information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States 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.



April 16, 2012

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THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)

	JUNE 30,	
	<u>2011</u>	<u>2010</u>
ASSETS		
Investments, at fair value:		
Money market funds	\$ 179,953	\$ 224,219
United States Treasury notes	1,211,704	1,246,616
Mutual fund	389,193	289,028
Common stocks	<u>4,735,303</u>	<u>3,535,967</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 6,516,153</u>	<u>\$ 5,295,830</u>

See accompanying notes to financial statements.

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR BENEFITS (MODIFIED CASH BASIS)**

	FOR THE YEARS ENDED JUNE 30,	
	<u>2011</u>	<u>2010</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Employer contributions	\$ 356,100	\$ 326,743
Investment income		
Net realized and unrealized appreciation in fair value of investments	1,217,685	389,949
Interest	50,536	58,231
Dividends	105,790	92,770
	<u>1,374,011</u>	<u>540,950</u>
Total additions	1,730,111	867,693
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid directly to participants	468,835	451,224
Administrative expenses	40,953	36,670
Total deductions	<u>509,788</u>	<u>487,894</u>
NET INCREASE	1,220,323	379,799
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>5,295,830</u>	<u>4,916,031</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u>\$ 6,516,153</u>	<u>\$ 5,295,830</u>

See accompanying notes to financial statements.

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE A - Description of the Plan

General

The Burger Iron Company Employees' Retirement Income Plan (the Plan) is a non-contributory defined benefit pension plan that covers substantially all hourly-rated employees of The Burger Iron Company and Subsidiaries (the Company and Plan administrator) that are represented by the United Steelworkers of America, Local No. 2089, and Local 768 affiliated with the International Union of Electrical, Radio and Machine Workers of America. Participants vest in the Plan after five years of credited service. Benefits are based on each participant's years of credited service.

Effective September 1, 2008 the Plan was temporarily frozen and participants do not accrue service for benefit calculation purposes. The temporary freeze of the benefit accruals expired in August 2011 (see Note J). In addition, effective September 1, 2008, new participants were not permitted to enter the Plan.

The Plan is maintained pursuant to collective bargaining agreements, and the Company has agreed to voluntarily contribute amounts to the Plan based on actuarial valuations. The Company's present intention is to make annual contributions in amounts sufficient to fund the Plan's current year's service cost and the past service cost plus interest over a period of 30 years. The contributions of the Company are made in amounts sufficient to meet the minimum funding requirements of the Employee Retirement Income Security Act of 1974 (ERISA).

Should the Plan terminate at some future time, its net assets will generally not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Information about the Plan agreement, the vesting and benefit provisions, and the PBGC's benefit guarantee is contained in the Summary Plan Description for The Burger Iron Company Employees' Retirement Income Plan. Copies of this document are available from the Plan administrator.

NOTE B - Summary of significant accounting policies

Basis of presentation

The financial statements and supplemental schedules of the Plan are prepared on a modified cash basis which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. Under this basis, investments are reported at fair value, net realized and unrealized appreciation (depreciation) in fair value of investments is recognized, contributions, interest and dividends are recognized when received rather than as earned, and expenses are recognized when paid rather than as incurred.

THE BURGER IRON COMPANY

EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE B - Summary of significant accounting policies, continued

Investment valuation and income recognition

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

Purchases and sales of investments are reflected on a trade date basis. Dividends are recorded on the ex-dividend date.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits (see Note E) are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' compensation during their last five years of credited services. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the valuation date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Use of estimates

The preparation of financial statements (modified cash basis) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent accounting pronouncements

In January 2010, the Financial Accounting Standards Board (FASB) issued guidance to improve the disclosures related to fair value measurements. The new guidance requires expanded fair value disclosures, including the reasons for significant transfers between Level 1 and Level 2 and the amount of significant transfers into each level disclosed separately from transfers out of each level. For Level 3 fair value measurements, information in the reconciliation of recurring Level 3 measurements about purchases, sales, issuances and settlements shall be presented separately on a gross basis, rather than as one net number.

Disclosures about the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements will be required for fair value measurements that fall in either Level 2 or Level 3. The new guidance is effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures related to the gross presentation of purchases, sales, issuances and settlements for Level 3 fair value measurements, which are effective for reporting periods beginning after December 15, 2010.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE B - Summary of significant accounting policies, continued

Subsequent Events

The Plan has evaluated subsequent events through April 16, 2012, the date the financial statements were available to be issued.

NOTE C - Information certified by Trustee (unaudited)

The following is a summary of the investment information regarding the Plan as of June 30, 2011 and 2010, and for the years then ended, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information certified by FirstMerit Trust Company, one of the trustees/custodians of the Plan during 2011 and 2010, and furnished to the Plan administrator. The Plan administrator has obtained certifications from this trustee that such information is complete and accurate.

	<u>June 30,</u>	
	<u>2011</u>	<u>2010</u>
Investments:		
Money market funds	\$ 43,588	\$ 84,773
United States Treasury notes	1,211,704	1,246,616
	<u>For the years ended</u>	
	<u>June 30,</u>	
	<u>2011</u>	<u>2010</u>
Investment income:		
Interest	\$ 50,518	\$ 58,206
Net (depreciation) appreciation in fair value of investments	(10,022)	15,845

NOTE D - Investments

A portion of Plan investments are held by additional custodians: LPL Financial (LPL) and The Vanguard Group (Vanguard). The investments held by LPL and Vanguard are not certified, and therefore audit procedures were performed on these investments.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE D - Investments, continued

During 2011 and 2010, the Plan's investments held by FirstMerit Trust Company, LPL and Vanguard (including investments bought, sold, as well as held during the year) appreciated in fair value as follows:

	<u>2011</u>	<u>2010</u>
Net realized and unrealized (depreciation) appreciation in fair value of investments:		
United States Treasury notes	\$ (10,022)	\$ 15,845
Mutual fund	95,581	31,764
Common stocks	<u>1,132,126</u>	<u>342,340</u>
	<u>\$ 1,217,685</u>	<u>\$ 389,949</u>

The fair values of individual investments that represent 5% or more of the Plan's net assets are as follows:

	<u>June 30,</u>	
	<u>2011</u>	<u>2010</u>
Vanguard Growth Index Fund (12,623.847 and 12,463.46 shares, respectively)	\$ 389,193	\$ 289,028
United States Treasury notes 5.750% (\$287,000 par value)	-	288,963
United States Treasury notes 5.125% (\$235,000 par value)	<5%	274,233
United States Treasury notes 4.000% (\$250,000 par value)	<5%	274,980

NOTE E - Accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable, under the Plan's provisions, to the service the employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their spouses, and spouses of employees who have died. Benefits payable under the Plan are based on employees' compensation during years of credited service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

THE BURGER IRON COMPANY

EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits, continued

The actuarial present value of accumulated plan benefits was determined by actuaries from Summit Retirement Plan Services, Inc. at June 30, 2011 and 2010, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Significant assumptions underlying the actuarial computations are as follows:

Actuarial cost method	Unit Credit Cost Method
Assumed rate of return on investments	8.00% per annum, compounded annually
Disability	The Disabled Life Mortality Table for post-1994 disabilities as specified in IRS Revenue Ruling 96-7
Mortality basis	2011 PPA Separate Static Annuitant and Non-annuitant Tables and RP-2000 Healthy Annuitant Table as of June 30, 2011 and 2010, respectively
Withdrawal	The rates at the following illustrative ages indicate the withdrawal assumptions:

Attained <u>Age</u>	<u>Rates of Withdrawal</u>	
	<u>Males</u>	<u>Females</u>
20	0.149	0.250
25	0.099	0.150
30	0.069	0.099
35	0.049	0.069
40	0.028	0.049
45	0.017	0.028
50	0.004	0.017
55	-	0.004
60 and over	-	-

Retirement	Age 65, or attained age, if later
------------	-----------------------------------

The accumulated plan benefit information as of the end of each plan year is as follows:

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits, continued

	June 30,	
	<u>2011</u>	<u>2010</u>
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Retired employees receiving benefits	\$ 3,645,123	\$ 3,852,291
Active and terminated employees not presently receiving benefits	<u>2,980,840</u>	<u>2,836,105</u>
	<u>6,625,963</u>	<u>6,688,396</u>
Non-vested benefits	<u>66,438</u>	<u>76,109</u>
	<u>\$ 6,692,401</u>	<u>\$ 6,764,505</u>

The changes in accumulated plan benefits during the year ended June 30, 2011 were as follows:

Actuarial present value of accumulated plan benefits, beginning of year	\$ 6,764,505
Increase (decrease) during the year attributable to:	
Benefit payments	(468,835)
Interest	522,407
Actuarial gains and losses	(125,676)
	<u>(72,104)</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 6,692,401</u>

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

NOTE F - Tax status

The Plan received its latest determination letter from the Internal Revenue Service dated February 12, 2003, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan has been amended since receiving the determination 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.

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE F - Tax status, continued

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the federal or state taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2011, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to tax examinations for years prior to 2008.

NOTE G - Transactions with parties-in-interest

Fees paid during the year for professional services rendered by parties-in-interest were based on customary and reasonable rates for such services. All administrative fees are paid by the Plan, except for accounting services, PBGC premiums and actuarial fees which are paid by the Company.

NOTE H - Risks and uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least 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 benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

NOTE I - Fair value measurements

The ASC *Fair Value Measurements and Disclosure* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. *Fair Value Measurements and Disclosure* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

THE BURGER IRON COMPANY

EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

Fair Value Measurements and Disclosure establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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 June 30, 2011 and 2010.

Money market funds: Valued at \$1 per unit including applicable interest and fees.

Common stocks and United States treasury notes: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual fund: Valued at the net asset value of shares held by the Plan at year-end.

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2011 and 2010:

	Fair Value Measurements at June 30, 2011 Using			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ 179,953	\$ -	\$ 179,953
United States Treasury notes	1,211,704	-	-	1,211,704
Mutual fund:				
Growth Index Fund	389,193	-	-	389,193
Common stocks:				
Large Cap U.S. Growth	1,013,690	-	-	1,013,690
Large Cap U.S. Blend	69,552	-	-	69,552
Large Cap U.S. Value	1,896,735	-	-	1,896,735
Mid Cap U.S. Growth	213,275	-	-	213,275
Mid Cap U.S. Blend	5,818	-	-	5,818
Mid Cap U.S. Value	168,788	-	-	168,788
Small Cap U.S. Growth	372,823	-	-	372,823
Small Cap U.S. Value	102,979	-	-	102,979
Real Estate Investment Trust	12,753	-	-	12,753
Large Cap Foreign	808,173	-	-	808,173
Small Cap Foreign	2,238	-	-	2,238
Miscellaneous	68,479	-	-	68,479
Total Common stocks	4,735,303	-	-	4,735,303
Total assets at fair value	\$ 6,336,200	\$ 179,953	\$ -	\$ 6,516,153

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

	Fair Value Measurements at June 30, 2010 Using			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ 224,219	\$ -	\$ 224,219
United States Treasury notes	1,246,616	-	-	1,246,616
Mutual fund:				
Growth Index Fund	289,028	-	-	289,028
Common stocks:				
Large Cap U.S. Growth	695,539	-	-	695,539
Large Cap U.S. Blend	63,984	-	-	63,984
Large Cap U.S. Value	1,479,819	-	-	1,479,819
Mid Cap U.S. Growth	142,097	-	-	142,097
Mid Cap U.S. Blend	14,033	-	-	14,033
Mid Cap U.S. Value	120,821	-	-	120,821
Small Cap U.S. Growth	238,486	-	-	238,486
Small Cap U.S. Value	81,173	-	-	81,173
Real Estate Investment Trust	17,740	-	-	17,740
Large Cap Foreign	663,171	-	-	663,171
Small Cap Foreign	5,789	-	-	5,789
Miscellaneous	13,315	-	-	13,315
Total Common stocks	3,535,967	-	-	3,535,967
Total assets at fair value	<u>\$ 5,071,611</u>	<u>\$ 224,219</u>	<u>\$ -</u>	<u>\$ 5,295,830</u>

NOTE J - Subsequent events

Effective October 31, 2011, the Plan was permanently frozen and participants do not accrue service or earnings for benefit payment calculation purposes subsequent to that date.

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 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

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

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

A Name of plan THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750	
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>07</u> Day <u>01</u> Year <u>2010</u>			
2 Assets:			
a Market value	2a	5404967	
b Actuarial value	2b	5752780	
3 Funding target/participant count breakdown	(1) Number of participants		(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	98	4306547
b For terminated vested participants	3b	115	2301873
c For active participants:			
(1) Non-vested benefits	3c(1)		90041
(2) Vested benefits	3c(2)		1155344
(3) Total active	3c(3)	30	1245385
d Total	3d	243	7853805
4 If the plan is at-risk, check the box and complete items (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 at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.54%	
6 Target normal cost	6	36670	

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	SETH H. PITASKY, EA, MAAA, MSPA <i>SNP</i> Signature of actuary SETH H. PITASKY, EA, MAAA, MSPA Type or print name of actuary SUMMIT RETIREMENT PLAN SERVICES INC Firm name 13680 CLEVELAND AVENUE NW UNIONTOWN OH 44685 Address of the firm	7/3/2012 Date 1107321 Most recent enrollment number 330-644-2044 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
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)	0	0
10 Interest on line 9 using prior year's actual return of <u>10.94%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		4006
b Interest on (a) using prior year's effective rate of <u>7.53%</u> except as otherwise provided (see instructions)		302
c Total available at beginning of current plan year to add to prefunding balance		4308
d Portion of (c) to be added to prefunding balance		4308
12 Other reductions in balances due to elections or deemed elections		0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	4308

Part III Funding percentages

14 Funding target attainment percentage	14	73.19 %
15 Adjusted funding target attainment percentage	15	73.19 %
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	78.12 %
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
10/15/2010	82000	0			
01/20/2011	82000	0			
04/15/2011	81100	0			
07/15/2011	82000	0			
03/14/2012	96400	0			
Totals ▶			18(b)	423500	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	400087

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: 4 . 44%	2nd segment: 6 . 62%	3rd segment: 6 . 74%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	36670
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1791182	360863
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 (item 31 + item 32a + item 32b – item 33)	34	397533
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		0
36 Additional cash requirement (item 34 minus item 35)	36	397533
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	400087
38 Interest-adjusted excess contributions for current year (see instructions)	38	2554
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

Plan Name: Burger Iron Company Employees Retirement Income Plan
Plan EIN: 34-0122750
Plan Number: 002
Schedule SB, Line 19- Discounted Employer Contributions

Total Contributed: \$ 423,500.00

**Total Discounted
to Valuation Date: \$ 400,087.00**

Date	Amount	Plan Year	Effective Rate of Interest	Discounted Amount	Penalty Rate of Interest	Additional Discounted Amount	Value As of Valuation Date
10/15/2010	\$ 82,000.00	2010	6.54%	\$ 80,505.00	11.54%	\$ -	\$ 80,505.00
01/20/2011	\$ 82,000.00	2010	6.54%	\$ 79,161.00	11.54%	\$ 49.00	\$ 79,112.00
04/15/2011	\$ 81,100.00	2010	6.54%	\$ 77,146.00	11.54%	\$ -	\$ 77,146.00
07/15/2011	\$ 82,000.00	2010	6.54%	\$ 76,780.00	11.54%	\$ -	\$ 76,780.00
03/14/2012	\$ 96,400.00	2010	6.54%	\$ 86,544.00	11.54%	\$ -	\$ 86,544.00

Plan Name: THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN

EIN: 34-0122750

Plan Number: 002

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

Participants are assumed to retire at age 65.

SUMMIT RETIREMENT PLAN SERVICES, INC.

The Burger Iron Company Hourly Employees Retirement Plan

July 1, 2010 Funding Valuation

EIN/PN 34-0122750 /002

Plan Name: THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN

EIN: 34-0122750

Plan Number: 002

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

ACTUARIAL COST METHODS

Traditional Unit Credit

The actuarial cost method used in the valuation was the unit credit cost method.

The normal cost is the sum of all the individual normal costs for each participant. For active participants, the individual normal cost is the present value of the benefit earned during the year being valued. For active participants whose credited service equals or exceeds the plan maximum, if any, and for non-active participants, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all participants. The individual accrued liability for an active participant is the present value of the accrued benefit as of the valuation date. The unfunded liability is the actuarial accrued liability less the valuation assets.

The total annual cost of the plan is the normal cost plus an amount to amortize the shortfall amount.

Projected Unit Credit

The actuarial cost method used in the development of the maximum contribution and the at-risk liabilities was the projected unit credit cost method.

Under this method, the normal cost is the sum of the individual normal costs for all participants. For an active participant, the individual normal cost is the present value at the current age of the projected benefit at the assumed retirement age, based on the actuarial assumptions, divided by the participant's expected years of credited service at that age. For a non-active participant, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all plan participants. For an active participant, the individual accrued liability is the product of the normal cost and the total years of credited service at the current age. For non-active participants, the individual accrued liability is the present value at the current age of future benefits. The unfunded actuarial accrued liability equals the actuarial accrued liability less the valuation assets.

SUMMIT RETIREMENT PLAN SERVICES, INC.

The Burger Iron Company Hourly Employees Retirement Plan

July 1, 2010 Funding Valuation

EIN/PN 34-0122750 /002

Plan Name: THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN

EIN: 34-0122750

Plan Number: 002

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

ACTUARIAL METHOD AND ASSUMPTIONS

A summary of the actuarial assumptions used in the valuation is presented below:

Valuation Assets – Actuarial Value of Assets.

Mandated Discount Rates

1. PPA funding - segment 1	4.440%
2. PPA funding - segment 2	6.620%
3. PPA funding - segment 3	6.740%

Plan's Effective Interest Rate: 6.540%

Financial Accounting Standards Board No. 35 Rates:

1. FASB No. 35 - Pre-retirement	8.000%
2. FASB No. 35 - Post-retirement	8.000%

Taxable Wage Base Increase Assumption - Increases to the taxable wage base were assumed to be 3.00% per annum.

Retirement Rates - Employees were assumed to retire at age 65.

Termination - Employees were assumed to terminate in accordance with the rates shown below:

<u>Age</u>	<u>Males</u>	<u>Females</u>
20	0.1494	0.2494
25	0.0993	0.1494
30	0.0691	0.0993
35	0.0487	0.0691
40	0.0281	0.0487
45	0.0167	0.0281
50	0.0040	0.0167
55	0.0000	0.0040
60	0.0000	0.0000

SUMMIT RETIREMENT PLAN SERVICES, INC.

The Burger Iron Company Hourly Employees Retirement Plan

July 1, 2010 Funding Valuation

EIN/PN 34-0122750 /002

Plan Name: THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN

EIN: 34-0122750

Plan Number: 002

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

Pre-retirement Mortality - IRS 2010 P.V. M Non-annuitants (1.430(h) and IRS 2010 P.V. F Non-annuitants (1.430(h) - Pre-retirement mortality was assumed in the valuation. Sample rates are as follows:

<u>Age</u>	<u>Males</u>	<u>Females</u>
20	0.0002	0.0001
25	0.0003	0.0001
30	0.0004	0.0002
35	0.0007	0.0004
40	0.0009	0.0005
45	0.0011	0.0008
50	0.0014	0.0011
55	0.0019	0.0021
60	0.0033	0.0035

Post-retirement Mortality - IRS 2010 P.V. M Annuitants (1.430(h)(3)- and IRS 2010 P.V. F Annuitants (1.430(h)(3)- - Post-retirement mortality was assumed in the valuation. Sample rates are as follows:

<u>Age</u>	<u>Males</u>	<u>Females</u>
65	0.0106	0.0095
70	0.0172	0.0154
75	0.0298	0.0245
80	0.0543	0.0407
85	0.0983	0.0699
90	0.1713	0.1251
95	0.2585	0.1880
100	0.3387	0.2335
105	0.3979	0.2931

Rates of Disablement - Sample rates are as follows:

<u>Age</u>	<u>Males</u>	<u>Females</u>
20	0.0003	0.0004
25	0.0004	0.0004
30	0.0006	0.0004
35	0.0007	0.0005
40	0.0013	0.0008
45	0.0020	0.0014
50	0.0055	0.0025
55	0.0072	0.0032
60	0.0089	0.0068

SUMMIT RETIREMENT PLAN SERVICES, INC.

The Burger Iron Company Hourly Employees Retirement Plan

July 1, 2010 Funding Valuation

EIN/PN 34-0122750 /002

Plan Name: THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN

EIN: 34-0122750

Plan Number: 002

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

Post-Disablement Mortality - Rev. Rul. 96-7 males dis. after 1994 and Rev. Rul. 96-7 females dis. after 1994 - Post-disablement mortality was assumed in the valuation. Sample rates are as follows:

<u>Age</u>	<u>Males</u>	<u>Females</u>
65	0.0637	0.0443
70	0.0733	0.0513
75	0.0889	0.0626
80	0.1071	0.0805
85	0.1333	0.1094
90	0.1734	0.1535
95	0.2341	0.2170
100	0.3192	0.3034
105	0.4695	0.4878

Administrative Expenses - Expenses of \$ 36,670 per annum were assumed.

Percent Married - 100% of males and 100% of females were assumed to be married.

Age of Spouse - The female spouse is assumed to be 3 years younger than the male spouse.

SUMMIT RETIREMENT PLAN SERVICES, INC.

The Burger Iron Company Hourly Employees Retirement Plan

July 1, 2010 Funding Valuation

EIN/PN 34-0122750 /002

Plan Name: THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN

EIN: 34-0122750

Plan Number: 002

Schedule SB, Part V - Summary of Plan Provisions

SUMMARY OF PLAN PROVISIONS

A summary of the major plan provisions used in the valuation is presented below:

Plan effective date: July 1, 1971.

Eligibility requirements: The first of the month coincident with or next following employment. Employees must belong to one of the following collective bargaining units in order to Participate: Local 768 International Union of Electrical, Radio and Machine Workers of America (BICO Dayton); Local 2019-1 United Steelworkers of America (BICO Akron); Local 2089, United Steelworkers of America (BICO Structural Steel)

Accrued benefit: Benefit Accruals were frozen effective October 1, 2008.

Normal retirement eligibility: Upon the attainment of age 65

Normal retirement benefit: Current Benefit Multipliers are \$22.00 (BICO Dayton), \$29.50 (BICO Akron), and \$28.00 (Burger Structural Steel). Benefit Multipliers for terminated participants are based on the units in effect on the date of termination.

Normal form of benefit: A pension payable for life. Married members are required by law to receive a reduced qualified joint and survivor benefit unless formally elected otherwise.

Early retirement eligibility: Upon the attainment of age 60 and completion of 10 years of service.

Early retirement benefit: The accrued benefit payable immediately reduced 5/9% per month early

Disability retirement eligibility: Upon disablement after completion of 10 years of credited service.

Disability retirement benefit: The benefit accrued to date of disablement to a minimum specified in the Plan. Current disablements would receive minimum benefits of \$660 (BICO Dayton disablements after June 7, 2002), \$885 (BICO Akron disablements after June 11, 2001), or \$840 (Burger Structural Steel disablements after 5/1/2001). Benefits are payable immediately without reduction for early commencement, less deductions specified in the plan. The benefit ends upon Normal Retirement Age and is replaced with the Normal Retirement Benefit.

Death benefit eligibility: Upon death after completion of vesting eligibility criteria.

Death benefit: 50% of the accrued benefit reduced for early commencement and for form of payment.

Vesting eligibility: Accrued benefit is 100% vested upon completion of 5 years of service.

Vested benefit: The vested benefit is payable upon attainment of normal retirement age.

SUMMIT RETIREMENT PLAN SERVICES, INC.

The Burger Iron Company Hourly Employees Retirement Plan

July 1, 2010 Funding Valuation

EIN/PN 34-0122750 /002

Plan Name: Burger Iron Company Employees Retirement Income Plan

EIN: 34-0122750

Plan Number: 002

Schedule SB, Line 25 - Change in Method

The discount rates were changed from using Full Yield Curve – April 2009 to PPA funding segmented rates with the applicable month being the fourth month prior to the month containing the valuation date.

This change has been elected by the plan sponsor. Under final funding regulations issued October 15, 2009, the change is automatically approved by the IRS.

Plan Name: The Burger Iron Employees' Retirement Income Plan

Plan EIN: 34-0122750

Plan Number: 002

Schedule SB, Line 26 – Schedule of Active Participant Data

Age	Years of Credited Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
15-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	2	0	0	0	0	0	0	0	0	2
30-34	1	1	0	0	0	0	0	0	0	2
35-39	1	0	0	0	0	0	0	0	0	1
40-44	0	1	0	0	1	0	0	0	0	2
45-49	0	1	0	1	2	0	1	0	0	5
50-54	0	1	0	0	4	0	3	0	0	8
55-59	0	0	1	0	3	0	3	2	0	9
60-64	0	1	0	1	1	0	1	1	0	5
65-69	0	0	0	0	0	0	1	0	0	1
70+	0	0	0	0	0	0	0	0	0	0
TOTAL	4	5	1	2	11	0	9	3	0	35

Plan Name: THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN

EIN: 34-0122750

Plan Number: 002

Schedule SB, line 32 - Schedule of Amortization

Type of base	Present Value of Remaining Installment	Valuation Date Established	Years Remaining in Amortization Period	Amortization Installment
Shortfall Base	430,106	07/01/2010	7	71,695
Shortfall Base	242,203	07/01/2009	6	45,541
Shortfall Base	1,118,873	07/01/2008	5	243,627
Total	1,791,182			360,863

SUMMIT RETIREMENT PLAN SERVICES, INC.

The Burger Iron Company Hourly Employees Retirement Plan

July 1, 2010 Funding Valuation

EIN/PN 34-0122750 /002

**THE BURGER
IRON COMPANY
EMPLOYEES'
RETIREMENT
INCOME PLAN**

***FINANCIAL
STATEMENTS AND
SUPPLEMENTAL
SCHEDULES
(MODIFIED CASH BASIS)***

***FOR THE
YEARS ENDED
JUNE 30,
2011 AND 2010***

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

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INDEPENDENT AUDITORS' REPORT

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Pension Committee
The Burger Iron Company
Employees' Retirement Income Plan
Akron, Ohio

We were engaged to audit the accompanying financial statements and supplemental schedules (modified cash basis) of The Burger Iron Company Employees' Retirement Income Plan as of June 30, 2011 and 2010 and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedules (modified cash basis) 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 investment information summarized in Note C, which was certified by FirstMerit Trust Company, one of the trustees/custodians of the Plan in 2011 and 2010, except for comparing such information with the related information included in the financial statements and supplemental schedules (modified cash basis). We have been informed by the Plan administrator that this trustee holds a portion of the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from this trustee as of and for the years ended June 30, 2011 and 2010, that the information provided to the Plan administrator by this trustee is complete and accurate.

As described in Note B, the financial statements and supplemental schedules (modified cash basis) referred to above were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States.

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 schedules (modified cash basis) taken as a whole. The form and content of the information included in the financial statements and supplemental schedules (modified cash basis), other than that derived from the investment information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States 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.



April 16, 2012

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**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)**

	JUNE 30,	
	<u>2011</u>	<u>2010</u>
ASSETS		
Investments, at fair value:		
Money market funds	\$ 179,953	\$ 224,219
United States Treasury notes	1,211,704	1,246,616
Mutual fund	389,193	289,028
Common stocks	<u>4,735,303</u>	<u>3,535,967</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 6,516,153</u>	<u>\$ 5,295,830</u>

See accompanying notes to financial statements.

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR BENEFITS (MODIFIED CASH BASIS)**

	FOR THE YEARS ENDED JUNE 30,	
	<u>2011</u>	<u>2010</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Employer contributions	\$ 356,100	\$ 326,743
Investment income		
Net realized and unrealized appreciation in fair value of investments	1,217,685	389,949
Interest	50,536	58,231
Dividends	105,790	92,770
	<u>1,374,011</u>	<u>540,950</u>
Total additions	1,730,111	867,693
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid directly to participants	468,835	451,224
Administrative expenses	40,953	36,670
Total deductions	<u>509,788</u>	<u>487,894</u>
NET INCREASE	1,220,323	379,799
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>5,295,830</u>	<u>4,916,031</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u>\$ 6,516,153</u>	<u>\$ 5,295,830</u>

See accompanying notes to financial statements.

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE A - Description of the Plan

General

The Burger Iron Company Employees' Retirement Income Plan (the Plan) is a non-contributory defined benefit pension plan that covers substantially all hourly-rated employees of The Burger Iron Company and Subsidiaries (the Company and Plan administrator) that are represented by the United Steelworkers of America, Local No. 2089, and Local 768 affiliated with the International Union of Electrical, Radio and Machine Workers of America. Participants vest in the Plan after five years of credited service. Benefits are based on each participant's years of credited service.

Effective September 1, 2008 the Plan was temporarily frozen and participants do not accrue service for benefit calculation purposes. The temporary freeze of the benefit accruals expired in August 2011 (see Note J). In addition, effective September 1, 2008, new participants were not permitted to enter the Plan.

The Plan is maintained pursuant to collective bargaining agreements, and the Company has agreed to voluntarily contribute amounts to the Plan based on actuarial valuations. The Company's present intention is to make annual contributions in amounts sufficient to fund the Plan's current year's service cost and the past service cost plus interest over a period of 30 years. The contributions of the Company are made in amounts sufficient to meet the minimum funding requirements of the Employee Retirement Income Security Act of 1974 (ERISA).

Should the Plan terminate at some future time, its net assets will generally not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Information about the Plan agreement, the vesting and benefit provisions, and the PBGC's benefit guarantee is contained in the Summary Plan Description for The Burger Iron Company Employees' Retirement Income Plan. Copies of this document are available from the Plan administrator.

NOTE B - Summary of significant accounting policies

Basis of presentation

The financial statements and supplemental schedules of the Plan are prepared on a modified cash basis which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. Under this basis, investments are reported at fair value, net realized and unrealized appreciation (depreciation) in fair value of investments is recognized, contributions, interest and dividends are recognized when received rather than as earned, and expenses are recognized when paid rather than as incurred.

THE BURGER IRON COMPANY

EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE B - Summary of significant accounting policies, continued

Investment valuation and income recognition

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

Purchases and sales of investments are reflected on a trade date basis. Dividends are recorded on the ex-dividend date.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits (see Note E) are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' compensation during their last five years of credited services. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the valuation date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Use of estimates

The preparation of financial statements (modified cash basis) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent accounting pronouncements

In January 2010, the Financial Accounting Standards Board (FASB) issued guidance to improve the disclosures related to fair value measurements. The new guidance requires expanded fair value disclosures, including the reasons for significant transfers between Level 1 and Level 2 and the amount of significant transfers into each level disclosed separately from transfers out of each level. For Level 3 fair value measurements, information in the reconciliation of recurring Level 3 measurements about purchases, sales, issuances and settlements shall be presented separately on a gross basis, rather than as one net number.

Disclosures about the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements will be required for fair value measurements that fall in either Level 2 or Level 3. The new guidance is effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures related to the gross presentation of purchases, sales, issuances and settlements for Level 3 fair value measurements, which are effective for reporting periods beginning after December 15, 2010.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE B - Summary of significant accounting policies, continued

Subsequent Events

The Plan has evaluated subsequent events through April 16, 2012, the date the financial statements were available to be issued.

NOTE C - Information certified by Trustee (unaudited)

The following is a summary of the investment information regarding the Plan as of June 30, 2011 and 2010, and for the years then ended, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information certified by FirstMerit Trust Company, one of the trustees/custodians of the Plan during 2011 and 2010, and furnished to the Plan administrator. The Plan administrator has obtained certifications from this trustee that such information is complete and accurate.

	<u>June 30,</u>	
	<u>2011</u>	<u>2010</u>
Investments:		
Money market funds	\$ 43,588	\$ 84,773
United States Treasury notes	1,211,704	1,246,616
	<u>For the years ended</u>	
	<u>June 30,</u>	
	<u>2011</u>	<u>2010</u>
Investment income:		
Interest	\$ 50,518	\$ 58,206
Net (depreciation) appreciation in fair value of investments	(10,022)	15,845

NOTE D - Investments

A portion of Plan investments are held by additional custodians: LPL Financial (LPL) and The Vanguard Group (Vanguard). The investments held by LPL and Vanguard are not certified, and therefore audit procedures were performed on these investments.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE D - Investments, continued

During 2011 and 2010, the Plan's investments held by FirstMerit Trust Company, LPL and Vanguard (including investments bought, sold, as well as held during the year) appreciated in fair value as follows:

	<u>2011</u>	<u>2010</u>
Net realized and unrealized (depreciation) appreciation in fair value of investments:		
United States Treasury notes	\$ (10,022)	\$ 15,845
Mutual fund	95,581	31,764
Common stocks	<u>1,132,126</u>	<u>342,340</u>
	<u>\$ 1,217,685</u>	<u>\$ 389,949</u>

The fair values of individual investments that represent 5% or more of the Plan's net assets are as follows:

	<u>June 30,</u>	
	<u>2011</u>	<u>2010</u>
Vanguard Growth Index Fund (12,623.847 and 12,463.46 shares, respectively)	\$ 389,193	\$ 289,028
United States Treasury notes 5.750% (\$287,000 par value)	-	288,963
United States Treasury notes 5.125% (\$235,000 par value)	<5%	274,233
United States Treasury notes 4.000% (\$250,000 par value)	<5%	274,980

NOTE E - Accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable, under the Plan's provisions, to the service the employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their spouses, and spouses of employees who have died. Benefits payable under the Plan are based on employees' compensation during years of credited service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

THE BURGER IRON COMPANY

EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits, continued

The actuarial present value of accumulated plan benefits was determined by actuaries from Summit Retirement Plan Services, Inc. at June 30, 2011 and 2010, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Significant assumptions underlying the actuarial computations are as follows:

Actuarial cost method	Unit Credit Cost Method
Assumed rate of return on investments	8.00% per annum, compounded annually
Disability	The Disabled Life Mortality Table for post-1994 disabilities as specified in IRS Revenue Ruling 96-7
Mortality basis	2011 PPA Separate Static Annuitant and Non-annuitant Tables and RP-2000 Healthy Annuitant Table as of June 30, 2011 and 2010, respectively
Withdrawal	The rates at the following illustrative ages indicate the withdrawal assumptions:

Attained <u>Age</u>	<u>Rates of Withdrawal</u>	
	<u>Males</u>	<u>Females</u>
20	0.149	0.250
25	0.099	0.150
30	0.069	0.099
35	0.049	0.069
40	0.028	0.049
45	0.017	0.028
50	0.004	0.017
55	-	0.004
60 and over	-	-

Retirement	Age 65, or attained age, if later
------------	-----------------------------------

The accumulated plan benefit information as of the end of each plan year is as follows:

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits, continued

	June 30,	
	<u>2011</u>	<u>2010</u>
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Retired employees receiving benefits	\$ 3,645,123	\$ 3,852,291
Active and terminated employees not presently receiving benefits	<u>2,980,840</u>	<u>2,836,105</u>
	<u>6,625,963</u>	<u>6,688,396</u>
Non-vested benefits	<u>66,438</u>	<u>76,109</u>
	<u>\$ 6,692,401</u>	<u>\$ 6,764,505</u>

The changes in accumulated plan benefits during the year ended June 30, 2011 were as follows:

Actuarial present value of accumulated plan benefits, beginning of year	\$ 6,764,505
Increase (decrease) during the year attributable to:	
Benefit payments	(468,835)
Interest	522,407
Actuarial gains and losses	(125,676)
	<u>(72,104)</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 6,692,401</u>

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

NOTE F - Tax status

The Plan received its latest determination letter from the Internal Revenue Service dated February 12, 2003, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan has been amended since receiving the determination 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.

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE F - Tax status, continued

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the federal or state taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2011, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to tax examinations for years prior to 2008.

NOTE G - Transactions with parties-in-interest

Fees paid during the year for professional services rendered by parties-in-interest were based on customary and reasonable rates for such services. All administrative fees are paid by the Plan, except for accounting services, PBGC premiums and actuarial fees which are paid by the Company.

NOTE H - Risks and uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least 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 benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

NOTE I - Fair value measurements

The ASC *Fair Value Measurements and Disclosure* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. *Fair Value Measurements and Disclosure* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

THE BURGER IRON COMPANY

EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

Fair Value Measurements and Disclosure establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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 June 30, 2011 and 2010.

Money market funds: Valued at \$1 per unit including applicable interest and fees.

Common stocks and United States treasury notes: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual fund: Valued at the net asset value of shares held by the Plan at year-end.

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2011 and 2010:

	Fair Value Measurements at June 30, 2011 Using			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ 179,953	\$ -	\$ 179,953
United States Treasury notes	1,211,704	-	-	1,211,704
Mutual fund:				
Growth Index Fund	389,193	-	-	389,193
Common stocks:				
Large Cap U.S. Growth	1,013,690	-	-	1,013,690
Large Cap U.S. Blend	69,552	-	-	69,552
Large Cap U.S. Value	1,896,735	-	-	1,896,735
Mid Cap U.S. Growth	213,275	-	-	213,275
Mid Cap U.S. Blend	5,818	-	-	5,818
Mid Cap U.S. Value	168,788	-	-	168,788
Small Cap U.S. Growth	372,823	-	-	372,823
Small Cap U.S. Value	102,979	-	-	102,979
Real Estate Investment Trust	12,753	-	-	12,753
Large Cap Foreign	808,173	-	-	808,173
Small Cap Foreign	2,238	-	-	2,238
Miscellaneous	68,479	-	-	68,479
Total Common stocks	4,735,303	-	-	4,735,303
Total assets at fair value	\$ 6,336,200	\$ 179,953	\$ -	\$ 6,516,153

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

	Fair Value Measurements at June 30, 2010 Using			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ 224,219	\$ -	\$ 224,219
United States Treasury notes	1,246,616	-	-	1,246,616
Mutual fund:				
Growth Index Fund	289,028	-	-	289,028
Common stocks:				
Large Cap U.S. Growth	695,539	-	-	695,539
Large Cap U.S. Blend	63,984	-	-	63,984
Large Cap U.S. Value	1,479,819	-	-	1,479,819
Mid Cap U.S. Growth	142,097	-	-	142,097
Mid Cap U.S. Blend	14,033	-	-	14,033
Mid Cap U.S. Value	120,821	-	-	120,821
Small Cap U.S. Growth	238,486	-	-	238,486
Small Cap U.S. Value	81,173	-	-	81,173
Real Estate Investment Trust	17,740	-	-	17,740
Large Cap Foreign	663,171	-	-	663,171
Small Cap Foreign	5,789	-	-	5,789
Miscellaneous	13,315	-	-	13,315
Total Common stocks	3,535,967	-	-	3,535,967
Total assets at fair value	<u>\$ 5,071,611</u>	<u>\$ 224,219</u>	<u>\$ -</u>	<u>\$ 5,295,830</u>

NOTE J - Subsequent events

Effective October 31, 2011, the Plan was permanently frozen and participants do not accrue service or earnings for benefit payment calculation purposes subsequent to that date.

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, (a) (b) Identity of Issue, Including Maturity Date, Borrower, Lessor or Rate of Interest, Collateral, Similar Party Par or Maturity Value		(e) Current value			Cost Excluding Reinvested Divs / Int (\$)		(d) Cost Cost Including Reinvested Divs / Int (\$)		Gain
Date		Market Value (\$) Unit	Total	Assets	Unit	Total	Unit	Total	
Common Stock									
07-10-09	125.0000 Akamai Technologies Inc	31.47	3,934	1.1	17.38	2,173	17.38	2,173	
10-01-07	60.0000 Amazon.com Inc	204.49	12,269	3.4	71.79	4,307	71.79	4,307	
10-01-07	125.0000 Amgen Inc	58.35	7,294	2.0	48.12	6,015	48.12	6,015	
10-01-07	110.0000 Anadarko Petroleum Corp	76.76	8,444	2.3	43.07	4,738	43.07	4,738	
12-02-10	80.0000 Anheuser Busch In Bev Sa Nv	58.01	4,641	1.3	56.95	4,556	56.95	4,556	
08-03-10	35.0000 Apache Corp	123.39	4,319	1.2	101.77	3,562	101.77	3,562	
10-01-07	140.0000 Autodesk Inc	38.60	5,404	1.5	31.52	4,413	31.52	4,413	
10-01-07	120.0000 Bed Bath and Beyond Inc	58.37	7,004	1.9	34.66	4,159	34.66	4,159	
10-01-07	225.0000 Biogen Idec Inc	106.92	24,057	6.6	58.58	13,180	58.58	13,180	
11-08-07	180.0000 Broadcom Corp Cl A	33.64	6,055	1.7	33.34	6,001	33.34	6,001	
11-08-07	230.0000 Cablevision NY Group Cl A	36.21	8,328	2.3	21.57	4,960	21.57	4,960	
06-23-11	35.0000 Cameron International Corporation	50.29	1,760	0.5	45.36	1,588	45.36	1,588	
12-03-08	90.0000 Celgene Corp	60.32	5,429	1.5	53.24	4,792	53.24	4,792	
02-02-09	230.0000 Charles Schwab Corp	16.45	3,783	1.0	13.71	3,153	13.71	3,153	
10-01-07	300.0000 Cisco Systems Inc	15.61	4,683	1.3	33.15	9,944	33.15	9,944	
02-25-11	10.0000 CME Group Inc Class A	291.59	2,916	0.8	301.38	3,014	301.38	3,014	
10-01-07	130.0000 Coca Cola Company	67.29	8,748	2.4	58.04	7,545	58.04	7,545	
10-01-07	500.0000 Comcast Corp Cl A Special	24.23	12,115	3.3	20.99	10,495	20.99	10,495	
10-01-07	60.0000 Covidien PLC New	53.23	3,194	0.9	41.97	2,518	41.97	2,518	
06-03-08	110.0000 Cree Inc	33.59	3,695	1.0	45.04	4,955	45.04	4,955	
10-23-08	150.0000 CVS Caremark Corp	37.58	5,637	1.5	28.90	4,334	28.90	4,334	
06-10-11	15.0000 Deere and Company	82.45	1,237	0.3	81.52	1,223	81.52	1,223	
03-28-08	65.0000 Directv Cl A	50.82	3,303	0.9	19.61	1,275	19.61	1,275	
10-01-07	180.0000 Disney Walt Company	39.04	7,027	1.9	34.57	6,223	34.57	6,223	
10-17-08	53.0000 Dolby Laboratories Inc	42.46	2,250	0.6	29.95	1,587	29.95	1,587	
06-07-11	45.0000 Eaton Corp	51.45	2,315	0.6	48.48	2,182	48.48	2,182	
10-01-07	250.0000 Ebay Inc	32.27	8,067	2.2	28.05	7,013	28.05	7,013	
11-19-08	65.0000 Fluor Corp	64.66	4,203	1.2	34.15	2,220	34.15	2,220	
10-01-07	190.0000 Forest Laboratories Inc	39.34	7,475	2.1	36.88	7,007	36.88	7,007	

BURGER IRON CO EMP RET INCOME 1712-8850
Investment Objective: Growth

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost				
			Market Value (\$)			Cost Excluding Reinvested Divs / Int (\$)	Cost Including Reinvested Divs / Int (\$)			
Date			Unit	Total	Assets	Unit	Total	Unit	Total	Gain
Common	Stock	- Continued								
01-20-09	100.0000	Freeport McMoran Copper and Gold	52.90	5,290	1.5	12.53	1,253	12.53	1,253	
10-01-07	240.0000	General Electric Company	18.86	4,526	1.2	37.98	9,116	37.98	9,116	
09-23-08	10.0000	Google Inc Cl A	506.38	5,064	1.4	409.72	4,097	409.72	4,097	
01-15-08	180.0000	Home Depot Inc	36.22	6,520	1.8	25.54	4,597	25.54	4,597	
03-02-11	51.0000	Human Genome Sciences Inc	24.54	1,252	0.3	25.00	1,275	25.00	1,275	
10-15-10	175.0000	Immunogen Inc	12.19	2,133	0.6	7.59	1,328	7.59	1,328	
11-04-10	140.0000	Isis Pharmaceuticals	9.16	1,282	0.4	9.41	1,317	9.41	1,317	
10-01-07	95.0000	Johnson and Johnson	66.52	6,319	1.7	66.03	6,273	66.03	6,273	
10-23-08	150.0000	Juniper Networks Inc	31.50	4,725	1.3	20.98	3,147	20.98	3,147	
10-01-07	50.0000	L3 Communications Holdings Inc	87.45	4,372	1.2	104.08	5,204	104.08	5,204	
06-12-08	50.0000	Liberty Media Holding Corp Capital Sr A	85.75	4,287	1.2	14.87	743	14.87	743	
10-01-07	210.0000	Liberty Media Holding Corp Intract Sr A	16.77	3,522	1.0	19.70	4,137	19.70	4,137	
10-01-07	175.0000	Microsoft Corp	26.00	4,550	1.2	29.71	5,199	29.71	5,199	
01-21-10	45.0000	Monsanto Company	72.54	3,264	0.9	73.74	3,318	73.74	3,318	
05-08-08	140.0000	NASDAQ Stock Market Inc	25.30	3,542	1.0	30.90	4,326	30.90	4,326	
10-01-07	60.0000	National Oilwell Varco Inc	78.21	4,693	1.3	58.23	3,494	58.23	3,494	
02-25-11	65.0000	Netapp Inc	52.78	3,431	0.9	49.78	3,235	49.78	3,235	
02-17-09	75.0000	Nucor Corp	41.22	3,091	0.8	43.48	3,261	43.48	3,261	
07-08-08	200.0000	NVidia Corp	15.93	3,187	0.9	9.03	1,805	9.03	1,805	
10-13-10	110.0000	Oracle Systems Corp	32.91	3,620	1.0	28.08	3,089	28.08	3,089	
10-01-07	120.0000	Pall Corp	56.23	6,748	1.9	39.31	4,717	39.31	4,717	
10-01-07	90.0000	Pepsico Inc	70.43	6,339	1.7	74.08	6,667	74.08	6,667	
10-01-07	90.0000	Procter and Gamble Company	63.57	5,721	1.6	70.98	6,388	70.98	6,388	
03-14-08	75.0000	Sandisk Corp	41.50	3,112	0.9	22.07	1,655	22.07	1,655	
06-10-10	45.0000	Schlumberger Ltd	86.40	3,888	1.1	56.30	2,534	56.30	2,534	
10-01-07	360.0000	Seagate Technology Plc	16.16	5,818	1.6	22.58	8,131	22.58	8,131	

BURGER IRON CO EMP RET INCOME 1712-8850
Investment Objective: Growth

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, (a) (b) Identity of Issue, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(e) Current value		(d) Cost					
Borrower, Lessor or Similar Party		Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)		Gain
Date		Unit	Total		Unit	Total	Unit	Total	
Common Stock - Continued									
11-09-07	140.0000 TE Connectivity Ltd	36.76	5,146	1.4	32.87	4,602	32.87	4,602	
10-01-07	220.0000 Texas Instruments Inc	32.83	7,223	2.0	36.92	8,122	36.92	8,122	
06-10-10	75.0000 Thermo Fisher Scientific Inc	64.39	4,829	1.3	48.02	3,601	48.02	3,601	
10-01-07	150.0000 Tyco Intl Ltd	49.43	7,414	2.0	41.56	6,234	41.56	6,234	
10-01-07	280.0000 United Health Group Inc	51.58	14,442	4.0	43.87	12,283	43.87	12,283	
03-16-11	60.0000 United Parcel Service of America CI B	72.93	4,376	1.2	72.80	4,368	72.80	4,368	
11-03-08	75.0000 Vertex Pharmaceuticals Inc	51.99	3,899	1.1	29.84	2,238	29.84	2,238	
08-03-10	85.0000 Visa Inc CI A	84.26	7,162	2.0	73.97	6,287	73.97	6,287	
10-01-07	338.0000 Weather Ford International Ltd Reg	18.75	6,337	1.7	22.67	7,664	22.67	7,664	
03-20-09	250.0000 Yahoo Inc	15.04	3,760	1.0	13.88	3,469	13.88	3,469	
03-20-09	30.0000 Blackrock Inc	191.81	5,754	1.6	144.24	4,327	144.24	4,327	
			360,228	99.0 %		302,635		302,635	
Cash and Equivalents									
	Cash Balance to be swept		91	0.0		91		91	
	JPMorgan Prime Money		3,701	1.0		3,701		3,701	
	Market Investor Sh								
			3,792	1.0 %		3,792		3,792	
Total Portfolio			364,019	100.0 %		306,427		306,427	

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, (a) (b) Identity of Issue, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(b) Identity of Issue, Borrower, Lessor or Similar Party		(e) Current value		Cost Excluding Reinvested Divs / Int (\$)		(d) Cost Cost Including Reinvested Divs / Int (\$)		Gain
Date		Market Value (\$)	Total	Assets	Unit	Total	Unit	Total		
Common Stock										
03-03-11	337.0000	ABB Limited Spons ADR	25.95	8,745	1.3	24.75	8,340	24.75	8,340	
09-22-09	271.0000	Adidas AG Spons ADR	39.87	10,805	1.6	25.43	6,891	25.43	6,891	
05-29-08	178.0000	America Movil SA De Cv Spons ADR Sr L	53.88	9,591	1.4	45.70	8,134	45.70	8,134	
04-27-09	61.0000	Bayer AG Spons ADR	80.56	4,914	0.7	52.04	3,174	52.04	3,174	
02-03-10	265.0000	Bayerische Motorens Werke AG ADR	33.05	8,758	1.3	15.09	3,998	15.09	3,998	
02-06-09	85.0000	BG Group Plc ADR Final Installment	114.25	9,711	1.4	83.25	7,076	83.25	7,076	
05-29-08	179.0000	BHP Billiton Limited Spons ADR	94.63	16,939	2.5	74.11	13,265	74.11	13,265	
05-29-08	240.0000	BNP Paribas Spons ADR Repgtsg 1 4 Sh	38.65	9,276	1.3	40.98	9,835	40.98	9,835	
06-15-11	401.0000	Brambles Ltd	15.61	6,260	0.9	15.60	6,256	15.60	6,256	
06-03-09	100.0000	British Amern Tobacco Plc Spons ADR 25P	88.00	8,800	1.3	59.75	5,975	59.75	5,975	
05-29-08	153.0000	Bunzl Plc Spons ADR	63.31	9,686	1.4	53.38	8,168	53.38	8,168	
05-29-08	116.0000	Canadian National Railway Company	79.90	9,268	1.3	58.51	6,788	58.51	6,788	
08-12-10	270.0000	Canon Inc ADR Representing 5 shs	47.59	12,849	1.9	43.24	11,674	43.24	11,674	
02-10-11	323.0000	Cap Gemini SA ADR	29.24	9,445	1.4	27.76	8,967	27.76	8,967	
05-29-08	104.0000	Cenovus Energy Inc	37.66	3,917	0.6	31.28	3,253	31.28	3,253	
03-04-10	481.0000	Centrica Plc Spons ADR	20.86	10,034	1.5	17.51	8,421	17.51	8,421	
05-29-08	639.0000	Cheung Kong Holdings ADR	14.70	9,393	1.4	14.32	9,153	14.32	9,153	
05-29-08	76.0000	Cnooc Ltd Spons ADR	235.93	17,931	2.6	160.95	12,232	160.95	12,232	
02-25-09	301.0000	Coca Cola Amatil Ltd Spons ADR	24.70	7,435	1.1	12.69	3,821	12.69	3,821	
05-29-08	215.0000	Coca Cola Hellenic Bottling Co Spon ADR	26.76	5,753	0.8	40.79	8,770	40.79	8,770	

BURGER IRON CO 1738-3684
Investment Objective: Growth

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(e) Current value		Cost Excluding Reinvested Divs / Int (\$)		(d) Cost Cost Including Reinvested Divs / Int (\$)		
Date				Market Value (\$)	Assets	Unit	Total	Unit	Total	Gain
Common Stock - Continued										
05-29-08	1,389.0000	Compass Group Plc Spons ADR		9.70	13,473	2.0	6.50	9,023	6.50	9,023
02-25-09	581.0000	CSL Limited ADR		18.15	10,545	1.5	12.11	7,035	12.11	7,035
06-23-09	781.0000	Danone Sponsored ADR		14.95	11,676	1.7	11.19	8,739	11.19	8,739
11-06-08	538.0000	Denso Corp ADR		18.69	10,055	1.5	13.29	7,151	13.29	7,151
05-29-08	104.0000	Encana Corp		30.79	3,202	0.5	33.90	3,525	33.90	3,525
11-03-10	657.0000	Ericsson L M Tel Company ADR CI B		14.38	9,448	1.4	11.83	7,775	11.83	7,775
07-29-10	465.0000	Fanuc Ltd Japan ADR		28.00	13,020	1.9	20.17	9,381	20.17	9,381
08-24-10	106.0000	Fomento Econ Mex Sab Spons ADR		66.49	7,048	1.0	51.57	5,466	51.57	5,466
11-04-09	97.0000	Fresenius Medical Care AG and CO ADR		74.70	7,246	1.1	50.25	4,874	50.25	4,874
04-01-10	534.0000	Gazprom O A O Spons ADR		14.55	7,770	1.1	11.94	6,374	11.94	6,374
04-29-11	242.0000	Groupe CGI Inc CI A Sub Voting		24.65	5,965	0.9	21.87	5,293	21.87	5,293
07-22-08	296.0000	Grupo Televisa SA de Cv GDR Reprsg Ord		24.60	7,282	1.1	21.48	6,357	21.48	6,357
05-29-08	203.0000	Hutchison Whampoa Ltd ADR		54.10	10,982	1.6	45.12	9,160	45.12	9,160
05-29-08	216.0000	Imperial Tobacco Grp Plc Spons ADR		66.57	14,379	2.1	75.26	16,257	75.26	16,257
01-28-10	620.0000	Industrial Commercl Bk China Asia ADR		15.28	9,474	1.4	15.15	9,391	15.15	9,391
05-29-08	150.0000	Infosys Technology Ltd Spons ADR		65.23	9,784	1.4	37.79	5,669	37.79	5,669
08-27-08	151.0000	International Power Plc Spons ADR		51.45	7,769	1.1	52.51	7,928	52.51	7,928
05-20-10	1,069.0000	Julius Baer Group Ltd		8.34	8,915	1.3	5.76	6,160	5.76	6,160
05-29-08	555.0000	Keppel Ltd Spons ADR		17.98	9,979	1.4	13.65	7,576	13.65	7,576

BURGER IRON CO 1738-3684
Investment Objective: Growth

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

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Date			Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)		Gain
			Unit	Total		Unit	Total	Unit	Total	
Common	Stock	- Continued								
06-22-10	1,038.0000	Kingfisher Plc Spons ADR Par 15 5 7 Pen	8.56	8,885	1.3	6.73	6,985	6.73	6,985	
05-29-08	349.0000	Komatsu Ltd Spons ADR	31.40	10,959	1.6	24.17	8,435	24.17	8,435	
08-26-09	476.0000	Koninklijke Ahold NV Spons ADR	13.42	6,388	0.9	12.56	5,979	12.56	5,979	
05-29-08	211.0000	Nestle SA Spons ADR Repsting Reg Shs	62.38	13,162	1.9	40.73	8,595	40.73	8,595	
02-25-09	304.0000	Nidec Corp Spons ADR	23.36	7,101	1.0	14.82	4,504	14.82	4,504	
10-20-09	198.0000	Novartis AG Spons ADR	61.11	12,100	1.8	49.22	9,746	49.22	9,746	
05-29-08	95.0000	Novo Nordisk A S ADR	125.28	11,902	1.7	60.37	5,735	60.37	5,735	
05-29-08	159.0000	Petroleo Brasileiro SA Petrobras ADR	33.86	5,384	0.8	62.18	9,887	62.18	9,887	
11-24-10	205.0000	Publicis SA Spons ADR	27.99	5,738	0.8	23.03	4,721	23.03	4,721	
06-26-08	242.0000	Reed Elsevier Plc Spons ADR	36.48	8,828	1.3	39.75	9,619	39.75	9,619	
05-29-08	214.0000	Roche Holdings Limited Spons ADR	41.96	8,979	1.3	37.38	8,000	37.38	8,000	
03-29-11	1.0000	Royal Dutch Shell Plc Spons ADR A Shs	71.13	71	0.0	0.00	0	0.00	0	
08-05-10	145.0000	Royal Dutch Shell Plc Spons ADR B Shs	71.75	10,404	1.5	61.33	8,893	61.33	8,893	
07-31-09	144.0000	SAP Aktiengesellschaft Spons ADR	60.65	8,734	1.3	48.13	6,930	48.13	6,930	
05-29-08	125.0000	Shire Plc	94.21	11,776	1.7	41.72	5,215	41.72	5,215	
02-23-09	116.0000	Smith and Nephew Plc Spons ADR	54.16	6,283	0.9	43.46	5,042	43.46	5,042	
03-01-11	306.0000	Swedbank AB Sponsored ADR	16.91	5,174	0.8	17.52	5,360	17.52	5,360	
05-29-08	125.0000	Syngenta AG Spons ADR	67.56	8,445	1.2	49.40	6,175	49.40	6,175	
05-29-08	947.0000	Taiwan Semiconductor Mfg Co Spons ADR	12.61	11,942	1.7	10.90	10,319	10.90	10,319	
09-10-09	204.0000	Talisman Energy Inc	20.49	4,180	0.6	16.97	3,463	16.97	3,463	

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(e) Current value			(d) Cost				
Date				Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)		Gain
				Unit	Total		Unit	Total	Unit	Total	
Common Stock - Continued											
05-29-08	483.0000	Tesco Plc Spons ADR	19.60	9,467	1.4	21.26	10,270	21.26	10,270		
05-29-08	297.0000	Teva Pharmaceutical Industries Ltd ADR	48.22	14,321	2.1	45.35	13,468	45.35	13,468		
10-14-08	107.0000	Total S A Spons ADR	57.84	6,189	0.9	54.45	5,826	54.45	5,826		
05-29-08	96.0000	Toyota Motor Corp Spons ADR	82.42	7,912	1.1	86.16	8,271	86.16	8,271		
05-29-08	245.0000	Transcanada Corp	43.84	10,741	1.6	35.79	8,770	35.79	8,770		
02-19-10	295.0000	Unilever NV New York Shares	32.85	9,691	1.4	31.23	9,212	31.23	9,212		
08-19-10	320.0000	Vimpelcom Ltd Sponsored Adr	12.76	4,083	0.6	15.09	4,828	15.09	4,828		
10-14-08	309.0000	Vodafone Group Plc ADR	26.72	8,256	1.2	18.97	5,861	18.97	5,861		
12-15-10	466.0000	Volvo Aktiebolaget ADR B	17.50	8,155	1.2	17.33	8,076	17.33	8,076		
05-13-11	300.0000	Worleyparsons Limited ADR	30.32	9,096	1.3	30.37	9,110	30.37	9,110		
05-29-08	151.0000	WPP Plc ADR	62.75	9,475	1.4	53.64	8,099	53.64	8,099		
06-15-11	79.0000	Yamada Denki Co Ltd	80.86	6,388	0.9	83.88	6,626	83.88	6,626		
			637,731		92.6 %		529,346		529,346		
Preferred Stock											
05-05-10	577.0000	Banco Bradesco SA Spons ADR Repstg Pfd	20.49	11,823	1.7	16.83	9,709	16.83	9,709		
			11,823		1.7 %		9,709		9,709		
Cash and Equivalents											
		Cash Balance to be swept		4,234	0.6		4,234		4,234		

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, (a) (b) Identity of Issue, Including Maturity Date, Borrower, Lessor or Rate of Interest, Collateral, Similar Party Par or Maturity Value		(e) Current value			(d) Cost				
Date		Market Value (\$) Unit	Total	Assets	Cost Excluding Reinvested Divs / Int (\$) Unit	Total	Cost Including Reinvested Divs / Int (\$) Unit	Total	Gain
Cash and Equivalents - Continued									
	JPMorgan Prime Money		34,654	5.0		34,654		34,654	
	Market Investor Sh								
			38,887	5.6 %		38,887		38,887	
Total	Portfolio		688,441	100.0 %		577,942		577,942	

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			Cost Excluding Reinvested Divs / Int (\$)		(d) Cost Cost Including Reinvested Divs / Int (\$)		Gain
Date			Market Value (\$)		Assets	Unit	Total	Unit	Total	
			Unit	Total						
Common	Stock									
05-30-08	391.0000	ABM Inds Inc	23.34	9,126	2.1	21.55	8,425	21.55	8,425	
05-30-08	931.0000	Ares Capital Corporation	16.07	14,961	3.4	12.31	11,461	12.31	11,461	
05-30-08	391.0000	Balchem Corp	43.78	17,118	3.8	16.35	6,394	16.35	6,394	
05-17-11	179.0000	Cabot Microelectronics Corp	46.47	8,318	1.9	48.67	8,712	48.67	8,712	
03-30-09	137.0000	Carbo Ceramics Inc	162.95	22,324	5.0	27.59	3,780	27.59	3,780	
01-20-09	291.0000	Cass Information Systems Inc	37.76	10,988	2.5	29.88	8,696	29.88	8,696	
05-30-08	343.0000	Clarcor Inc	47.28	16,217	3.6	43.21	14,821	43.21	14,821	
06-22-10	343.0000	Computer Services Inc KY	29.90	10,256	2.3	19.70	6,757	19.70	6,757	
03-30-09	231.0000	Entertainment Pptys Tr SBI	46.70	10,788	2.4	15.38	3,553	15.38	3,553	
02-06-09	632.0000	Federated Invs Inc PA Cl B Non Voting	23.84	15,067	3.4	23.75	15,010	23.75	15,010	
08-05-10	522.0000	First Cash Financial Services Inc	41.99	21,919	4.9	25.59	13,356	25.59	13,356	
03-30-09	410.0000	Graco Incorporated	50.66	20,771	4.7	22.59	9,264	22.59	9,264	
06-10-10	539.0000	Henry Jack and Assocs Inc	30.01	16,175	3.6	23.99	12,933	23.99	12,933	
03-09-11	915.0000	Hillenbrand Inc	23.65	21,640	4.9	21.93	20,068	21.93	20,068	
05-30-08	189.0000	Landauer Inc	61.59	11,641	2.6	59.34	11,215	59.34	11,215	
05-30-08	452.0000	Landstar System Inc	46.48	21,009	4.7	49.43	22,342	49.43	22,342	
05-30-08	392.0000	Lincoln Electric Holdings Inc	35.85	14,053	3.2	41.18	16,141	41.18	16,141	
05-30-08	614.0000	Owens and Minor Inc Holdings Company	34.49	21,177	4.8	30.87	18,954	30.87	18,954	
07-30-09	283.0000	RLI Corp	61.92	17,523	3.9	53.16	15,044	53.16	15,044	
04-27-10	224.0000	Suffolk Bancorp	13.96	3,127	0.7	31.48	7,052	31.48	7,052	
05-30-08	345.0000	Syntel Inc	59.12	20,396	4.6	32.55	11,231	32.55	11,231	
05-30-08	544.0000	Tempur Pedic International Inc	67.82	36,894	8.3	10.85	5,902	10.85	5,902	
05-30-08	513.0000	WD 40 Company	39.04	20,028	4.5	36.49	18,717	36.49	18,717	

BURGER IRON CO 6638-1138
Investment Objective: Growth

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(e) Current value			(d) Cost				
Date				Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)		Gain
				Unit	Total		Unit	Total	Unit	Total	
Common Stock - Continued											
12-28-10	217.0000	Wiley John and Sons Inc Cl A	52.01	11,286	2.5	45.55	9,884	45.55	9,884		
05-30-08	638.0000	World Fuel Services Corp	35.93	22,923	5.2	12.03	7,673	12.03	7,673		
05-30-08	219.0000	Young Innovations Inc	28.52	6,246	1.4	19.70	4,315	19.70	4,315		
				421,971	94.9 %		291,699		291,699		
Cash and Equivalents											
		Cash Balance to be swept		622	0.1		622		622		
		JPMorgan Prime Money		22,173	5.0		22,173		22,173		
		Market Investor Sh									
				22,796	5.1 %		22,796		22,796		
Total Portfolio				444,766	100.0 %		314,495		314,495		

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			Cost Excluding Reinvested Divs / Int (\$)		(d) Cost Cost Including Reinvested Divs / Int (\$)		Gain
Date			Market Value (\$)		Assets	Unit	Total	Unit	Total	
			Unit	Total						
Common	Stock									
05-17-11	95.0000	Acacia Research Corp AR Acacia Techn	36.69	3,486	1.0	36.71	3,487	36.71	3,487	
01-27-09	147.0000	Allscripts Healthcare Solutions Inc	19.42	2,855	0.8	7.05	1,036	7.05	1,036	
05-22-08	130.0000	Ansys Inc	54.67	7,107	2.0	42.45	5,518	42.45	5,518	
09-21-10	45.0000	Atlas Air Worldwide Holdings Inc	59.51	2,678	0.7	54.68	2,461	54.68	2,461	
10-20-08	110.0000	Bally Technologies Inc	40.68	4,475	1.2	19.15	2,107	19.15	2,107	
11-14-08	140.0000	Biomarin Pharmaceuticals Inc	27.21	3,809	1.1	17.26	2,416	17.26	2,416	
02-13-09	185.0000	BJS Restaurants Inc	52.36	9,687	2.7	11.19	2,070	11.19	2,070	
01-29-10	95.0000	Brigham Exploration Company	29.93	2,843	0.8	13.76	1,307	13.76	1,307	
06-25-10	200.0000	Bruker Corp	20.36	4,072	1.1	13.03	2,606	13.03	2,606	
10-10-08	135.0000	Cash America International Inc	57.87	7,812	2.2	26.42	3,567	26.42	3,567	
11-11-10	65.0000	Catalyst Health Solutuions Inc	55.82	3,628	1.0	43.81	2,847	43.81	2,847	
05-22-08	165.0000	Centene Corp Del	35.53	5,862	1.6	20.27	3,344	20.27	3,344	
02-26-10	261.0000	Chicos Fas Inc	15.23	3,975	1.1	10.94	2,855	10.94	2,855	
08-09-10	150.0000	Cloud Peak Energy Inc	21.30	3,195	0.9	17.38	2,608	17.38	2,608	
05-22-08	120.0000	Coherent Inc	55.27	6,632	1.8	30.80	3,696	30.80	3,696	
10-12-10	55.0000	Deckers Outdoor Corporation	88.14	4,848	1.3	52.41	2,883	52.41	2,883	
03-30-09	140.0000	DTS Inc	40.55	5,677	1.6	24.00	3,360	24.00	3,360	
05-13-09	100.0000	Duff and Phelps Corp Class A	12.83	1,283	0.4	15.46	1,546	15.46	1,546	
12-22-09	185.0000	EMS Technologies Inc	32.97	6,099	1.7	13.74	2,542	13.74	2,542	
11-09-10	123.0000	Fresh Market Inc	38.68	4,758	1.3	35.50	4,367	35.50	4,367	
07-19-10	145.0000	FTI Consulting Inc	37.94	5,501	1.5	34.60	5,017	34.60	5,017	
05-22-08	205.0000	Genesco Inc	52.10	10,680	3.0	21.21	4,347	21.21	4,347	

BURGER IRON CO 1783-3044
Investment Objective: Growth

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost				
Date			Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)		Gain
			Unit	Total		Unit	Total	Unit	Total	
Common	Stock	- Continued								
05-22-08	225.0000	Geo Group Inc	23.03	5,182	1.4	23.25	5,231	23.25	5,231	
04-04-11	205.0000	GNC Holdings Inc Cl A	21.81	4,471	1.2	16.92	3,469	16.92	3,469	
05-05-09	245.0000	Graftech International Ltd	20.27	4,966	1.4	11.29	2,765	11.29	2,765	
02-12-09	110.0000	Herbalife Limited USD Common Shares	57.64	6,340	1.8	10.28	1,131	10.28	1,131	
12-17-08	488.0000	Huntsman Corp	18.85	9,199	2.6	4.34	2,118	4.34	2,118	
12-08-08	95.0000	Icon Public Limited Company Spons ADR	23.56	2,238	0.6	22.55	2,142	22.55	2,142	
03-15-11	64.0000	Impax Laboratories Incorporated	21.79	1,395	0.4	25.76	1,649	25.76	1,649	
03-20-09	180.0000	Informatica Corp	58.43	10,517	2.9	18.80	3,383	18.80	3,383	
08-06-10	100.0000	Intrepid Potash Inc	32.50	3,250	0.9	25.69	2,569	25.69	2,569	
03-23-11	70.0000	James River Coal Company	20.82	1,457	0.4	23.58	1,650	23.58	1,650	
10-20-10	385.0000	Jetblue Airways Corp	6.10	2,348	0.7	7.03	2,707	7.03	2,707	
06-06-11	95.0000	Kraton Performance Polymers Inc	39.17	3,721	1.0	38.57	3,664	38.57	3,664	
05-22-08	71.0000	Landstar System Inc	46.48	3,300	0.9	52.54	3,731	52.54	3,731	
02-12-09	167.0000	Lufkin Inds Inc	86.05	14,370	4.0	17.21	2,874	17.21	2,874	
03-26-10	112.0000	Madden Steven Limited	37.51	4,201	1.2	21.77	2,438	21.77	2,438	
04-30-09	217.0000	Medassets Inc	13.36	2,899	0.8	17.95	3,896	17.95	3,896	
12-21-10	209.0000	Medidata Solutions Inc	23.87	4,989	1.4	22.73	4,751	22.73	4,751	
02-25-10	370.0000	Meritor Inc	16.04	5,935	1.7	13.06	4,833	13.06	4,833	
09-04-08	130.0000	Monster Worldwide Inc	14.66	1,906	0.5	19.24	2,501	19.24	2,501	
09-27-10	100.0000	Netlogic Microsystems Inc	40.42	4,042	1.1	27.55	2,755	27.55	2,755	
02-13-09	85.0000	Northwest Pipe Company	26.06	2,215	0.6	30.22	2,569	30.22	2,569	
11-10-09	75.0000	Optionsxpress Holdings Incorporated	16.68	1,251	0.3	16.12	1,209	16.12	1,209	
05-22-08	80.0000	Oyo Geospace Corp	100.00	8,000	2.2	55.41	4,433	55.41	4,433	
06-16-11	145.0000	Pandora Media Inc	18.91	2,742	0.8	16.09	2,333	16.09	2,333	
12-20-10	76.0000	Parexel Intl Corp	23.56	1,791	0.5	21.09	1,603	21.09	1,603	
09-22-10	95.0000	Plantronics Inc	36.53	3,470	1.0	33.94	3,224	33.94	3,224	
03-01-11	135.0000	Qlik Technologies Inc	34.06	4,598	1.3	25.69	3,469	25.69	3,469	

BURGER IRON CO 1783-3044
Investment Objective: Growth

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(e) Current value		Cost Excluding Reinvested Divs / Int (\$)		(d) Cost Cost Including Reinvested Divs / Int (\$)		Gain	
Date				Market Value (\$)		Assets	Unit	Total	Unit		Total
				Unit	Total						
Common Stock - Continued											
05-05-11	43.0000	Quaker Chemical Corp	43.01	1,849	0.5		41.61	1,789	41.61	1,789	
05-22-08	40.0000	Quality Systems Inc	87.30	3,492	1.0		35.53	1,421	35.53	1,421	
05-22-08	187.0000	Radiant Systems Inc	20.90	3,908	1.1		14.41	2,694	14.41	2,694	
05-24-11	159.0000	Reald Inc	23.39	3,719	1.0		23.57	3,747	23.57	3,747	
06-17-09	130.0000	Redwood Trust Inc	15.12	1,966	0.5		14.45	1,878	14.45	1,878	
05-19-09	75.0000	Regal Beloit Corp	66.77	5,008	1.4		43.14	3,236	43.14	3,236	
07-28-09	35.0000	Regeneron Pharmaceuticals Inc	56.71	1,985	0.6		21.55	754	21.55	754	
01-05-10	155.0000	Riverbed Technology Inc	39.59	6,136	1.7		12.00	1,860	12.00	1,860	
02-18-09	82.0000	Rovi Corp	57.36	4,704	1.3		18.48	1,516	18.48	1,516	
04-05-10	91.0000	Salix Pharmaceuticals Ltd	39.83	3,625	1.0		36.53	3,325	36.53	3,325	
12-14-10	260.0000	Sapient Corp	15.03	3,908	1.1		12.37	3,216	12.37	3,216	
08-12-09	165.0000	Seattle Genetics Inc WA	20.52	3,386	0.9		13.90	2,294	13.90	2,294	
03-16-09	350.0000	Shuffle Master Inc	9.35	3,274	0.9		2.76	966	2.76	966	
09-20-10	114.0000	Sirona Dental Systems Inc	53.10	6,053	1.7		37.85	4,315	37.85	4,315	
06-23-09	145.0000	Sothebys CI A	43.50	6,307	1.8		13.04	1,891	13.04	1,891	
03-11-10	88.0000	Successfactors Inc	29.40	2,587	0.7		20.00	1,760	20.00	1,760	
05-25-10	115.0000	Tenneco Inc	44.07	5,068	1.4		20.25	2,329	20.25	2,329	
07-14-09	200.0000	Teradyne Inc	14.80	2,960	0.8		6.87	1,374	6.87	1,374	
05-22-08	185.0000	Thoratec Corporation	32.82	6,072	1.7		15.89	2,939	15.89	2,939	
05-22-08	251.0000	Tibco Software Inc	29.02	7,284	2.0		7.99	2,005	7.99	2,005	
02-23-10	291.0000	Titanium Metals Corp	18.32	5,331	1.5		14.44	4,202	14.44	4,202	
04-16-10	55.0000	Triumph Group Inc	99.58	5,477	1.5		71.39	3,927	71.39	3,927	
05-12-09	40.0000	UMB Financial Corp	41.88	1,675	0.5		46.49	1,860	46.49	1,860	
05-22-08	180.0000	Universal Electrs Inc	25.26	4,547	1.3		24.52	4,414	24.52	4,414	
02-01-10	70.0000	Veeco Instruments Inc DE	48.41	3,389	0.9		32.94	2,306	32.94	2,306	
10-29-09	165.0000	Vitamin Shoppe Inc	45.76	7,550	2.1		19.90	3,283	19.90	3,283	
06-22-10	75.0000	Wabco Holdings Inc	69.06	5,179	1.4		34.70	2,603	34.70	2,603	
05-22-08	172.0000	Waste Connections Inc	31.73	5,458	1.5		21.00	3,613	21.00	3,613	
				353,656	98.5 %		216,598	216,598			

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(e) Current value			(d) Cost				
Date				Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)		Gain
				Unit	Total		Unit	Total	Unit	Total	
Cash and Equivalents											
		Cash Balance to be swept			49	0.0		49		49	
		JPMorgan Prime Money			5,328	1.5		5,328		5,328	
		Market Investor Sh									
					5,376	1.5 %		5,376		5,376	
Total	Portfolio				359,032	100.0 %		221,975		221,975	

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			Cost Excluding		(d) Cost		Gain
			Market Value (\$)			Reinvested Divs / Int (\$)	Cost Including			
Date			Unit	Total	Assets	Unit	Total	Unit	Total	
Common	Stock									
12-17-08	574.0000	3M Company	94.85	54,444	1.8	71.73	41,171	71.73	41,171	
05-20-09	1,259.0000	Abbott Laboratories	52.62	66,249	2.2	46.54	58,596	46.54	58,596	
05-21-08	1,861.0000	Accenture Plc Ireland CI A	60.42	112,442	3.7	36.84	68,565	36.84	68,565	
09-08-10	643.0000	Ace Ltd	65.82	42,322	1.4	60.55	38,934	60.55	38,934	
04-14-10	357.0000	Air Products Chemicals Inc	95.58	34,122	1.1	75.93	27,108	75.93	27,108	
05-21-08	490.0000	Apache Corp	123.39	60,461	2.0	114.55	56,131	114.55	56,131	
05-21-08	2,328.0000	AT and T Inc	31.41	73,122	2.4	31.57	73,504	31.57	73,504	
05-14-10	3,618.0000	Bank of America Corp	10.96	39,653	1.3	15.85	57,342	15.85	57,342	
05-21-08	2,552.0000	Bank Of New York Mellon Corp	25.62	65,382	2.2	32.93	84,049	32.93	84,049	
12-22-09	508.0000	Becton Dickinson and Co	86.17	43,774	1.5	78.26	39,757	78.26	39,757	
05-21-08	922.0000	Chevron Corp	102.84	94,818	3.1	86.41	79,673	86.41	79,673	
03-02-11	377.0000	Danaher Corp	52.99	19,977	0.7	50.23	18,936	50.23	18,936	
05-21-08	508.0000	Diageo Plc Spons ADR	81.87	41,590	1.4	74.12	37,654	74.12	37,654	
08-20-08	992.0000	Disney Walt Company	39.04	38,728	1.3	30.77	30,525	30.77	30,525	
05-21-08	968.0000	Exxon Mobil Corp	81.38	78,776	2.6	85.34	82,613	85.34	82,613	
10-15-09	1,634.0000	General Mills Inc	37.22	60,817	2.0	34.65	56,612	34.65	56,612	
07-02-08	839.0000	Goldman Sachs Group Inc	133.09	111,663	3.7	143.80	120,647	143.80	120,647	
01-21-09	924.0000	Hasbro Inc	43.93	40,591	1.3	32.95	30,442	32.95	30,442	
05-26-10	880.0000	Honeywell Intl Inc	59.59	52,439	1.7	42.49	37,395	42.49	37,395	
05-21-08	1,711.0000	Intel Corp	22.16	37,916	1.3	22.30	38,156	22.30	38,156	
05-21-08	539.0000	International Business Machines Corp	171.55	92,465	3.1	128.21	69,103	128.21	69,103	
11-12-08	2,525.0000	J P Morgan Chase and Company	40.94	103,373	3.4	35.91	90,665	35.91	90,665	
05-21-08	1,337.0000	Johnson and Johnson	66.52	88,937	3.0	61.27	81,916	61.27	81,916	
05-26-10	1,214.0000	Johnson Controls Inc	41.66	50,575	1.7	34.94	42,421	34.94	42,421	
05-21-08	1,429.0000	Lockheed Martin Corp	80.97	115,706	3.8	89.92	128,501	89.92	128,501	
05-14-10	130.0000	Mastercard Inc CI A	301.34	39,174	1.3	212.70	27,651	212.70	27,651	
10-26-10	757.0000	McDonalds Corp	84.32	63,830	2.1	77.83	58,918	77.83	58,918	
04-29-09	1,646.0000	Medtronic Inc	38.53	63,420	2.1	34.83	57,323	34.83	57,323	

BURGER IRON CO 5790-2300
Investment Objective: Growth

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(e) Current value		Cost Excluding Reinvested Divs / Int (\$)		(d) Cost Cost Including Reinvested Divs / Int (\$)		Gain
Date				Market Value (\$) Unit	Total	Assets	Unit	Total	Unit	Total
Common Stock - Continued										
05-21-08	2,098.0000	Metlife Inc		43.87	92,039	3.1	46.03	96,570	46.03	96,570
05-21-08	652.0000	Nestle SA Spons ADR Repsting Reg Shs		62.38	40,672	1.3	39.10	25,494	39.10	25,494
03-24-09	673.0000	Northrop Grumman Corp		69.35	46,673	1.5	40.98	27		
06-08-11	345.0000	Occidental Petroleum Corp		104.04	35,894	1.2	103.42	35(d) Cost		
05-21-08	3,309.0000	Oracle Systems Corp		32.91	108,899	3.6	25.47	84,287	25.47	84,287
10-15-08	521.0000	Pepsico Inc		70.43	36,694	1.2	54.46	28,374	54.46	28,374
04-08-09	4,232.0000	Pfizer Inc		20.60	87,179	2.9	16.76	70,922	16.76	70,922
10-21-09	590.0000	PG and E Corporation		42.03	24,798	0.8	43.98	25,946	43.98	25,946
05-21-08	2,008.0000	Phillip Morris International Inc		66.77	134,074	4.4	49.86	100,119	49.86	100,119
05-11-11	594.0000	PNC Financial Service Group Inc		59.61	35,408	1.2	62.78	37,291	62.78	37,291
05-21-08	686.0000	PPG Inds Inc		90.79	62,282	2.1	64.12	43,988	64.12	43,988
06-02-09	1,003.0000	Prudential Financial Inc		63.59	63,781	2.1	48.05	48,194	48.05	48,194
03-10-11	642.0000	Quest Diagnostics Inc		59.10	37,942	1.3	57.67	37,022	57.67	37,022
01-26-11	459.0000	Reynolds American Inc		37.05	17,006	0.6	32.33	14,842	32.33	14,842
06-30-10	642.0000	Stanley Black Decker Inc		72.05	46,256	1.5	57.57	36,958	57.57	36,958
01-12-11	1,082.0000	Target Corp		46.91	50,757	1.7	53.84	58,250	53.84	58,250
04-01-09	988.0000	Travelers Companies Inc		58.38	57,679	1.9	50.28	49,674	50.28	49,674
05-21-08	931.0000	United Technologies Corp		88.51	82,403	2.7	71.31	66,385	71.31	66,385
03-16-11	759.0000	Viacom Inc Cl B		51.00	38,709	1.3	46.17	35,042	46.17	35,042
05-21-08	1,210.0000	Vodafone Group Plc ADR		26.72	32,331	1.1	22.81	27,599	22.81	27,599
06-08-11	165.0000	Blackrock Inc		191.81	31,649	1.0	190.30	31,400	190.30	31,400
					2,949,894	97.9 %		2,615,926		2,615,926
Cash and Equivalents										
		Cash Balance to be swept			(108)	0.0		(108)		(108)

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, (a) (b) Identity of Issue, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(e) Current value		(d) Cost		Gain
Borrower, Lessor or Similar Party		Market Value (\$)	Assets	Cost Excluding Reinvested Divs / Int (\$)	Cost Including Reinvested Divs / Int (\$)	
Date		Unit	Total	Unit	Total	
Cash and Equivalents - Continued						
	JPMorgan Prime Money		64,382		64,382	64,382
	Market Investor Sh					
			<u>64,275</u>		<u>64,275</u>	<u>64,275</u>
			2.1 %			
Total Portfolio			3,014,169		2,680,201	2,680,201

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS
(HELD AT END OF YEAR), CONTINUED**

JUNE 30, 2011

EIN-34-0122750 PLAN NUMBER 002

(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
Money Market Funds			
FirstMerit Trust Company*	Federated Inv Prime Obligations Fund, 43,588.08 units	\$ 43,588	\$ 43,588
JPMorgan Prime Money	Money market fund	1,239	<u>1,239</u> 44,827
United States Treasury notes			
United States Treasury notes	\$225,000 par value; 4.375% August 15, 2012	231,258	235,388
United States Treasury notes	\$150,000 par value; 4.250% November 15, 2013	149,906	162,833
United States Treasury notes	\$235,000 par value; 5.125% May 15, 2016	238,782	273,115
United States Treasury notes	\$250,000 par value; 4.000% August 15, 2018	257,500	275,507
United States Treasury notes	\$275,000 par value; 2.625% November 15, 2020	262,109	<u>264,861</u> 1,211,704
Mutual fund			
Vanguard Growth Index Fund Signal Shares*	Mutual fund 12,623.847 shares	641,175	<u>389,193</u>
			<u><u>\$ 6,516,153</u></u>

* Party-in-interest

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**SCHEDULE H, LINE 4(j)-SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011
EIN-34-0122750 PLAN NUMBER 002**

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (iii) - Series of transactions in excess of 5% of Plan assets						
JPMorgan Prime Money	Money market fund	\$ 349,528	\$ -	\$ 349,528	\$ 349,528	\$ -
		-	350,859	350,859	350,859	-

There were no category (i), (ii) and (iv) reportable transactions during the year ended June 30, 2011.