

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>02/23/2012</u>			
A This return/report is for:	☒ a single-employer plan	☐ a multiple-employer plan (not multiemployer)	☐ a one-participant plan
B This return/report is:	☐ the first return/report	☒ the final return/report	
	☐ an amended return/report	☒ a short plan year return/report (less than 12 months)	
C Check box if filing under:	☐ Form 5558	☐ automatic extension	☐ DFVC program
	☐ special extension (enter description)		

Part II Basic Plan Information —enter all requested information			
1a Name of plan MANHATTAN BUILDING COMPANY PENSION PLAN AND TRUST		1b Three-digit plan number (PN) ▶	003
		1c Effective date of plan	07/01/1989
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) THE MANHATTAN BUILDING COMPANY 709 MADISON AVEUNE SUITE 205 TOLEDO, OH 43604		2b Employer Identification Number (EIN)	34-4185605
		2c Sponsor's telephone number	419-241-3124
		2d Business code (see instructions)	531120
3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
		3c Administrator's telephone number	
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	
5a Total number of participants at the beginning of the plan year		5a	26
b Total number of participants at the end of the plan year		5b	0
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)		5c	0
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)		☒ Yes ☐ No	
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)		☒ Yes ☐ No	

If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/16/2013	KELLI HINTZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)			Preparer's telephone number (optional)

Part III Financial Information			
7	Plan Assets and Liabilities		
		(a) Beginning of Year	(b) End of Year
a	Total plan assets	7a	1099587
b	Total plan liabilities	7b	
c	Net plan assets (subtract line 7b from line 7a)	7c	1099587
8	Income, Expenses, and Transfers for this Plan Year		
		(a) Amount	(b) Total
a	Contributions received or receivable from:		
	(1) Employers	8a(1)	
	(2) Participants	8a(2)	
	(3) Others (including rollovers)	8a(3)	
b	Other income (loss)	8b	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	0
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	
e	Certain deemed and/or corrective distributions (see instructions)	8e	
f	Administrative service providers (salaries, fees, commissions)	8f	
g	Other expenses	8g	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	0
i	Net income (loss) (subtract line 8h from line 8c)	8i	0
j	Transfers to (from) the plan (see instructions)	8j	-1099587

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2C
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10	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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c	Was the plan covered by a fidelity bond?	10c	X	125000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X	
f	Has the plan failed to provide any benefit when due under the plan?	10f	X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h	X	
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance			
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)	☐ Yes ☒ No	
11a	Enter the amount from Schedule SB line 39	11a	
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..	☐ Yes ☒ No	
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)			
a	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year		
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			
b	Enter the minimum required contribution for this plan year	12b	

c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	☐ Yes ☐ No ☐ N/A	

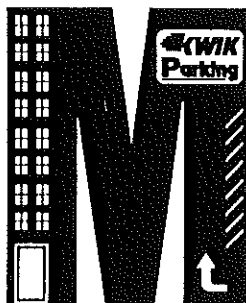
Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☒ Yes ☐ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a 0
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☒ Yes ☐ No
c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)	

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
MANHATTAN GROUP 401(K) PLAN	34-4185605	004

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN



THE MANHATTAN GROUP

Commercial Office Space • Parking

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July 16, 2013
U. S. Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0018
RE: The Manhattan Building Company Pension Plan and Trust
Explanation of Reasonable Cause
Employer Identification Number: 34-4185605
Plan Number: 003
Short Plan Year Ended: February 23, 2012

Please accept this request for penalty abatement due to reasonable cause regarding the final Form 5500-SF Short Form Annual Return/Report of Small Employee Benefit Plan for the short Plan Year Ended February 23, 2012. We submit the following written explanation of reasonable cause:

- The Manhattan Building Company, as Plan Administrator of The Manhattan Building Company Pension Plan and Trust ("Plan"), intended to comply with the requirements under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974, as amended (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code), by filing in a timely manner with the Secretary of the U.S. Department of Labor Employee Benefits Security Administration the Plan's final Form 5500-SF Short Form Annual Return/Report of Small Employee Benefit Plan ("Form 5500-SF") for the short Plan Year Ended February 23, 2012. Due to miscommunication relating to a change in the Plan's recordkeeping services provider that occurred co-incident with the merger of the Plan into The Manhattan Group 401(k) Plan effective January 1, 2012, the final Form 5500-SF was not filed in a timely manner. (With respect to such merger, the final transfer of all assets of the Plan to The Manhattan Group 401(k) Plan occurred February 23, 2012).
- Please consider the following facts as explanation of reasonable cause:
 1. The Manhattan Building Company, as Plan Administrator of the Plan, historically has completed and filed in a timely manner the Plan's Form 5500-SF.
 2. It was the intent of The Manhattan Building Company, as Plan Administrator of the Plan, to file in a timely manner a final Form 5500-SF for the short Plan Year Ended February 23, 2012.
 3. Due to miscommunication, the Plan's prior recordkeeper at year end 2011 did not prepare a final Form 5500-SF because the prior recordkeeper was under the impression that only a transfer of record-keeping services had occurred, rather than a merger which would terminate the Plan, and the Plan's successor recordkeeper was under the impression that a final Form 5500-SF would be prepared by the prior recordkeeper.
 4. Upon receiving notification in June 2013 that the prior recordkeeper had not prepared a final Form 5500-SF, the successor recordkeeper identified the final date assets transferred from the Plan to The Manhattan Group 401(k) Plan and prepared the final Form 5500-SF for the short 2012 Plan Year.
 5. The Manhattan Building Group's records show that the final Form 5500-SF for the short Plan Year ending February 23, 2012 was filed electronically with the U.S. Department of Labor on July 16, 2013.
- We believe that this is an isolated incident related to the merger of Plan occurring simultaneously with a change in recordkeeper. There are no issues going forward with respect to filing Form 5500-SF for the Plan, because the 2012 Form 5500-SF is the Plan's final return.

If you need additional information, please contact me at 419-241-3124.

Signature:

Kelli Hintz

The Manhattan Building Group.

Plan Administrator of The Manhattan Building Company Pension Plan and Trust

Manhattan Building Company • KWIK Parking • Jackson Willard, LLC