

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2011
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>11/01/2011</u> and ending <u>10/31/2012</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>YENKIN-MAJESTIC EMPLOYEES PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>002</u> 1c Effective date of plan <u>11/01/1976</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>YENKIN-MAJESTIC PAINT CORP</u> <u>PO BOX 369004</u> <u>1920 LEONARD AVENUE</u> <u>COLUMBUS, OH 43236-9004</u> <u>COLUMBUS, OH 43236-9004</u>	2b Employer Identification Number (EIN) <u>31-4365915</u> 2c Sponsor's telephone number <u>614-253-8511</u> 2d Business code (see instructions) <u>325500</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>08/06/2013</u>	<u>THOMAS W. MILLER</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") YENKIN-MAJESTIC PAINT CORP PO BOX 369004 COLUMBUS, OH 43236-9004	3b Administrator's EIN 31-4365915 3c Administrator's telephone number 614-253-8511
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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
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5 Total number of participants at the beginning of the plan year	5	141
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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	74
b Retired or separated participants receiving benefits.....	6b	29
c Other retired or separated participants entitled to future benefits.....	6c	21
d Subtotal. Add lines 6a , 6b , and 6c	6d	124
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	7
f Total. Add lines 6d and 6e	6f	131
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	1

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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 1I

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)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(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 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 11/01/2011 and ending 10/31/2012

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

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

A Name of plan <u>YENKIN-MAJESTIC EMPLOYEES PENSION 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>YENKIN-MAJESTIC PAINT CORP</u>	D Employer Identification Number (EIN) <u>31-4365915</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2011</u>	
2 Assets:	
a Market value	2a <u>1082302</u>
b Actuarial value	2b <u>1082427</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment	3a <u>33</u> (1) Number of participants <u>572903</u> (2) Funding Target
b For terminated vested participants	3b <u>23</u> <u>264229</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>2892</u>
(2) Vested benefits	3c(2) <u>481368</u>
(3) Total active	3c(3) <u>85</u> <u>484260</u>
d Total	3d <u>141</u> <u>1321392</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>5.67 %</u>
6 Target normal cost	6 <u>4700</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>08/05/2013</u>
Signature of actuary	Date
<u>JAMES P. VAN VLEET</u>	<u>11-05701</u>
Type or print name of actuary	Most recent enrollment number
<u>MASSMUTUAL RETIREMENT SERVICES</u>	<u>614-659-0116</u>
Firm name	Telephone number (including area code)
<u>40 VILLAGE POINTE DR</u> <u>POWELL, OH 43065-7760</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2011
v.012611

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	42104
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	22583
9	Amount remaining (line 7 minus line 8)	0	19521
10	Interest on line 9 using prior year's actual return of <u>5.48</u> %		1070
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		39056
b	Interest on (a) using prior year's effective rate of <u>6.45</u> % except as otherwise provided (see instructions)		2301
c	Total available at beginning of current plan year to add to prefunding balance.....		41357
d	Portion of (c) to be added to prefunding balance.....		4722
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	25313

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	80.00 %
15	Adjusted funding target attainment percentage.....	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	80.00 %
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
12/27/2011	1871				
04/03/2012	1719				
06/26/2012	1783				
09/18/2012	9578				
09/25/2012	1666				
10/17/2012	50000				
			Totals ►	18(b)	66617
				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 63372
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
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 2.18%	2nd segment: 5.36%	3rd segment: 6.33 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	4700	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	264278	53507	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	58207	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	18725	18725
36 Additional cash requirement (line 34 minus line 35)	36	39482	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	63372	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	23890	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	18725	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

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

SCHEDULE C (Form 5500) 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
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 11/01/2011 and ending 10/31/2012

A Name of plan <u>YENKIN-MAJESTIC EMPLOYEES PENSION 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>YENKIN-MAJESTIC PAINT CORP</u>	D Employer Identification Number (EIN) <u>31-4365915</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

THE HUNTINGTON NATIONAL BANK

31-0966785

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	7039	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
For calendar plan year 2011 or fiscal plan year beginning <u>11/01/2011</u> and ending <u>10/31/2012</u>		
A Name of plan <u>YENKIN-MAJESTIC EMPLOYEES PENSION 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>YENKIN-MAJESTIC PAINT CORP</u>		D Employer Identification Number (EIN) <u>31-4365915</u>

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)	3	3
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	25118	42681
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	1057181	1134641
(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	1082302	1177325

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	1082302	1177325
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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)	66617	
(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)		66617
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	24804	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		24804
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		81307
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		172728

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	70666	
(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)		70666
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)	7039	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7039
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		77705

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		95023
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: JOHN GERLACH & COMPANY, LLP

(2) EIN: 31-4419361

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

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
For calendar plan year 2011 or fiscal plan year beginning 11/01/2011 and ending 10/31/2012		
A Name of plan YENKIN-MAJESTIC EMPLOYEES PENSION PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 YENKIN-MAJESTIC PAINT CORP		D Employer Identification Number (EIN) 31-4365915
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
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): 31-6243960		
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 7
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 (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2011 v.012611		

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): _____

To the Board of Trustees of
Yenkin-Majestic Employees' Pension Plan

Independent Auditor's Report

We were engaged to audit the accompanying statements of net assets available for benefits of Yenkin-Majestic Employees' Pension Plan as of October 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended and the statement of accumulated plan benefits as of October 31, 2011 and 2010, and the related statements of changes in accumulated plan benefits for the years then ended and the supplemental schedules of Assets Held for Investment Purposes as of October 31, 2012 and 2011 and Reportable Transactions for the years ended October 31, 2012. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Huntington Bank, the trustee of the Plan, except for comparing this information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained a certification from the trustee regarding the completeness and accuracy of the information summarized in Note 7 that was provided to the Plan Administrator by the trustee as of and for the years ended October 31, 2012 and 2011.

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 taken as a whole. The supplemental schedules are presented for the purposes of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

John Gerlach & Company LLP

Columbus, Ohio
July 15, 2013

The Yenkin-Majestic Employees' Pension Plan

Schedule SB, Line 19 – Discounted Employer Contributions

The following employer contributions for plan year beginning 11/01/2011 and ending 10/31/2012 were made on the dates below:

Effective Interest Rate: 5.67%, Late Quarterly Interest Rate: 10.67%

Date	Amount	Amount Discounted To 11/01/2011
12/27/2011	\$ 1,871	\$ 1,855
04/03/2012	1,719	1,680
06/26/2012	1,783	1,720
09/18/2012	9,578	9,108
09/25/2012	1,666	1,585
10/17/2012	<u>50,000</u>	<u>47,424</u>
	\$ 66,617	\$ 63,372

The Yenkin-Majestic Employees' Pension Plan

Schedule SB, Line 22 - Weighted Average Retirement Age

The weighted average retirement age is 65.

The Yenkin-Majestic Employees' Pension Plan

A. Valuation Method and Assumptions

1. Valuation Method

Pension Protection Act of 2006 Funding Target Method.

2. Valuation of Assets

Assets are valued using the PPA 2 year smoothing method, not to exceed 110% or be less than 90% of market value. The expected return is assumed to be the lesser of 7.0% and the third segment rate as of the valuation date.

3. Employees Included in the Calculations

All active employees who have met the plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are entitled to an immediate or deferred benefit under the provisions of the plan are also included.

4. Actuarial Assumptions

a. Mortality:

- | | |
|---------------------|---|
| (1) Pre-retirement | IRS 2011 Non-annuitant Mortality Table for males and females. |
| (2) Post-retirement | IRS 2011 Annuitant Mortality Table for males and females. |

b. Disability:

None.

c. Termination:

Modification of pension Actuary's Handbook T-3.
The probabilities are illustrated on the following page.

d. Interest rate used for determining:

- | | |
|---------------------|--|
| (1) Normal funding: | July 2011 24-month average segment rates |
| (a) Segment 1 | 2.18% compounded annually. |
| (b) Segment 2 | 5.36% compounded annually. |
| (c) Segment 3 | 6.33% compounded annually |
| (d) Effective Rate | 5.67% compounded annually. |

e. Expenses:

Two-year average of administrative expenses, \$4,700 for 2011

f. Retirement age:

Normal retirement age or age on the valuation date,
if greater.

The Yenkin-Majestic Employees' Pension Plan

g. The following are examples of the probability that a participant will die or terminate within the year:

Age	<u>Mortality¹</u>		<u>Termination</u>	
	Male	Female	Male	Female
25	.00029	.00014	.24943	.24943
30	.00039	.00020	.14916	.14916
35	.00068	.00036	.04480	.04480
40	.00088	.00048	.03849	.03849
45	.00107	.00074	.03227	.03227
50	.00133	.00107	.01534	.01534
55	.00184	.00205	.00338	.00338
60	.00321	.00345	.00000	.00000
65	.01041	.00947	.00000	.00000

5. Other Considerations

- Disability and early retirement benefits are not considered to have material effect on cost and have not been specifically valued.
- For the purpose of valuing death benefits, 90% of male and 90% of female employees are assumed to be married. Wives are assumed to be three years younger than their husbands.
- Although we believe these to be accurate and complete, employee data supplied to us by the Employer and financial information supplied to us by the Trustee have not been audited by us.
- We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break in service. These employees may have participation requirements different from other new employees.
- The present value of accrued benefits, shown in item D(2) of the current plan year on page 3, is based on the segment rates for the September preceding the valuation date and the applicable mortality table.

¹ Prior to Age 65, the sample rates show Non-annuitant Mortality. Age 65 sample rate shows Annuitant Mortality.

The Yenkin-Majestic Employees' Pension Plan

B. Summary of Principal Plan Provisions

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

1. General Information

- a. Original Effective Date: November 1, 1976
- b. Effective Date of Last Amendment: March 26, 2010
- c. Plan Year: November 1 to October 31
- d. Employer Fiscal Year: November to last Saturday in October
- e. Employer ID Number: 31-4365915
- f. Plan Administrator's ID Number: 31-4365915
- g. Plan Number: 002
- h. Plan Administrator: Yenkin-Majestic Paint Corporation

2. Eligibility

All plant and warehouse hourly paid employees become eligible on the November 1 coincident with or next following completion of six months of continuous service. Employees who have not met the requirements for participation by December 31, 2008 are not eligible.

3. Years of Service

Prior to November 1, 1989, service is granted for completed months.

On or after November 1, 1989, one month of service is granted for each month the employee is employed one day or more.

4. Normal Retirement Date

Normal Retirement Date is the first day of the month coincident with or next following attainment of age 65.

5. Normal Retirement Benefit

The amount of benefit to be paid in monthly installments for life is the accrued benefit as of November 1, 1982 plus \$9.00 multiplied by years of credited service after November 1, 1982. Benefit accruals are frozen as of December 31, 2008.

6. Delayed Retirement Date

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event he will receive at actual retirement the benefit calculated based on Service at actual retirement.

7. Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be determined based on Years of Service as of the date of determination. Benefit accruals are frozen as of December 31, 2008.

The Yenkin-Majestic Employees' Pension Plan

8. Early Retirement Benefit

Upon the completion of 10 years of service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit for life beginning at his Normal Retirement Date equal to the benefit accrued at Early Retirement Date. Payments may begin immediately, with the benefit being reduced 1/15 for the first 5 years and 1/30 for the next 5 years which the payment date precedes the Normal Retirement Date.

9. Disability Retirement Benefit

If a participant becomes totally and permanently disabled, a monthly pension equal to the Accrued Benefit will be payable on the first day of the month on or after qualification for Federal Social Security disability benefits.

10. Death Benefit

In the event of a married vested participant's death, the spouse's benefit will be the benefit if the participant had terminated on the day prior to death and elected a joint and one-half contingent annuitant survivor benefit, commencing at the earliest possible retirement date.

11. Severance Benefit

Upon the termination of employment after five or more years of service, a participant shall have a vested interest in his Accrued Benefit which will be payable at Normal Retirement Date. The percentage vested shall be:

<u>Years of Service</u>	<u>Vested Percent</u>
Less than 5	0%
5 or more	100%

In the event that the participant had met the service requirement for early retirement at the date of termination, he may elect to receive his vested interest at age 55. Such benefit will be reduced as described under Early Retirement Benefit.

The Yenkin-Majestic Employees' Pension Plan

12. Optional Methods of Settlement

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the Optional Methods of Settlement described below, then the participant's retirement benefit shall automatically be paid under option [1] below. The options are:

- a. A reduced benefit to be paid during the participant's lifetime with one-half the reduced benefit to be continued to his beneficiary for the beneficiary's lifetime after his death.
- b. A reduced benefit to be paid during the participant's lifetime with two-thirds the reduced benefit to be continued to his beneficiary for the beneficiary's lifetime after his death.
- c. A reduced benefit to be paid during the participant's lifetime with three-fourths the reduced benefit to be continued to his beneficiary for the beneficiary's lifetime after his death.
- d. A reduced benefit to be paid during the participant's lifetime with the same reduced benefit to be continued to his beneficiary for the beneficiary's lifetime after his death.
- e. A reduced benefit to be paid for 60 months certain and thereafter for life.
- f. A reduced benefit to be paid for 120 months certain and thereafter for life.

The normal form of annuity is a benefit payable for the life of the participant with no further payments after his death.

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity on a unisex basis, based on a 7% interest rate and the 1971 GAM for Males projected to 1990 by Scale D with no age set-back for the Participant and a 6-year set-back for beneficiaries.

13. Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

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

The Yenkin-Majestic Employees' Pension Plan

Schedule SB, Line 26 - Schedule of Active Participant Data

Number of Participants with XX Years of Credited Service											
Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & Up	Total
Under 25	1	-	-	-	-	-	-	-	-	-	1
25 – 29	-	3	-	-	-	-	-	-	-	-	3
30 – 34	-	3	4	-	-	-	-	-	-	-	7
35 – 39	1	4	3	-	-	-	-	-	-	-	8
40 – 44	1	4	4	1	-	1	-	-	-	-	11
45 – 49	1	1	1	4	-	4	-	-	-	-	11
50 – 54	2	7	4	2	2	2	2	-	-	-	21
55 – 59	-	3	4	3	-	4	2	-	-	-	16
60 – 64	-	1	3	-	-	-	1	-	-	-	5
65 – 69	-	-	-	-	-	-	-	-	-	-	-
70 +	-	-	1	-	1	-	-	-	-	-	2
All Ages	6	26	24	10	3	11	5	-	-	-	85

The Yenkin-Majestic Employees' Pension Plan

Schedule SB, Line 32 - Shortfall Amortization Base

Maintenance of Shortfall Amortization Base (SAB) as of November 1, 2011

Date Established	SAB Original Amount	Original Amortization Period	Balance as of 11/01/2011	Remaining Amortization Period	Shortfall Amortization Installment
11/01/2008	\$ 124,655	7	\$ 86,254	4	\$ 22,266
11/01/2009	52,551	7	42,483	5	8,867
11/01/2010	43,370	7	39,914	6	7,177
11/01/2011	95,627	7	<u>95,627</u>	7	<u>15,197</u>
			\$ 264,278		\$ 53,507

**YENKIN-MAJESTIC EMPLOYEES'
PENSION PLAN**

FINANCIAL STATEMENTS

**For the Years Ended
October 31, 2012 and 2011**

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

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To the Board of Trustees of
Yenkin-Majestic Employees' Pension Plan

Independent Auditor's Report

We were engaged to audit the accompanying statements of net assets available for benefits of Yenkin-Majestic Employees' Pension Plan as of October 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended and the statement of accumulated plan benefits as of October 31, 2011 and 2010, and the related statements of changes in accumulated plan benefits for the years then ended and the supplemental schedules of Assets Held for Investment Purposes as of October 31, 2012 and 2011 and Reportable Transactions for the years ended October 31, 2012. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Huntington Bank, the trustee of the Plan, except for comparing this information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained a certification from the trustee regarding the completeness and accuracy of the information summarized in Note 7 that was provided to the Plan Administrator by the trustee as of and for the years ended October 31, 2012 and 2011.

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 taken as a whole. The supplemental schedules are presented for the purposes of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

John Gerlach & Company LLP

Columbus, Ohio
July 15, 2013

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

October 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Investments at fair value:		
Money market funds	\$ 42,681	\$ 25,118
Exchange traded funds	1,134,641	1,057,181
Total Investments	<u>1,177,322</u>	<u>1,082,299</u>
Receivables:		
Accrued interest and dividends	3	3
Total Receivables	<u>3</u>	<u>3</u>
Total Assets	1,177,325	1,082,302
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,177,325</u>	<u>\$ 1,082,302</u>

See Notes to Financial Statements

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Years Ended October 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Investment Income:		
Interest and dividends	\$ 24,804	\$ 24,512
Net appreciation in fair value of investments	81,307	30,724
Employer's contribution	66,617	58,007
	<u>172,728</u>	<u>113,243</u>
Total Additions		
Benefits paid to participants	70,666	58,285
Administrative expenses	7,039	8,006
	<u>77,705</u>	<u>66,291</u>
Total Deductions		
Net Increase	<u>95,023</u>	<u>46,952</u>
Net Assets Available for Plan Benefits		
Beginning of Year	1,082,302	1,035,350
End of Year	<u>\$ 1,177,325</u>	<u>\$ 1,082,302</u>

See Notes to Financial Statements

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN
STATEMENTS OF ACCUMULATED PLAN BENEFITS

As of October 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Actuarial Present Value of Accumulated Plan Benefits:		
Vested Benefits:		
Participants currently receiving payments	\$ 480,533	\$ 504,271
Other participants	578,164	564,784
	<u>1,058,697</u>	<u>1,069,055</u>
Nonvested benefits	2,178	6,762
Total Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 1,060,875</u>	<u>\$ 1,075,817</u>

See Notes to Financial Statements

YENKIN-MAJESTIC EMPLOYEE'S PENSION PLAN

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS

For the Years Ended October 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Actuarial Present Value of Accumulated Plan Benefits at Beginning of Year	\$ <u>1,075,817</u>	\$ <u>1,210,411</u>
Increase (Decrease) During the Year Attributable to:		
Benefits accumulated	(29,924)	12,499
Increase for interest due to the decrease in the discount period	73,267	76,862
Benefits paid	(58,285)	(136,676)
Change in actuarial assumptions	-	(87,279)
Net Decrease	<u>(14,942)</u>	<u>(134,594)</u>
Actuarial Present Value of Accumulated Plan Benefits at End of Year	\$ <u><u>1,060,875</u></u>	\$ <u><u>1,075,817</u></u>

See Notes to Financial Statements

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2012

Note 1 - DESCRIPTION OF PLAN:

The following brief description of the Yenkin-Majestic Employees' Pension Plan (Plan) is provided for general informational purposes only. Participants should refer to the Plan agreement for more complete information.

General - The Plan is a defined benefit pension plan covering substantially all hourly factory employees of the Yenkin-Majestic Paint Corporation (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). On December 31, 2008, the Company froze the Plan (see Note 10).

Pension Benefits - Employees with 5 or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to 1.5% of a participant's final average compensation, less 1.67% of a participant's primary Social Security amount assuming compensation prior to November 1, 1982, continued to the participant's normal retirement date; the difference multiplied by years of credited service up to November 1, 1982, with a maximum of 30 years. For accrued retirement pension after November 1, 1982, the above described pension amount will be added to a benefit of \$9.00 per month for each year of credited service. During the 2008, the Company froze the Plan (see Note 10).

Death and Disability Benefits - If an active employee at age 55 or older, having accumulated 5 or more years of service dies, monthly pension benefits equal to the amount the employee would have received as of the day immediately preceding his death, are payable for the life of an eligible spouse. A participant is entitled to a monthly pension equal to his accrued pension during periods of disability, beginning on the first day of the month after qualifying for Federal Social Security disability benefits.

Income Tax - The Plan Administrator has received a favorable determination letter from the Internal Revenue Service. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes the Plan as amended, is currently being operated in compliance with applicable requirements of the Internal Revenue Code and is, therefore, not subject to tax under present income tax law. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The following are significant accounting policies followed by the Plan:

Basis of Accounting - The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2012

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Valuation of Investments - Plan investments are stated at fair value. Quoted market prices are used to measure the fair value of investments.

Actuarial Present Value of Accumulated Plan Benefits - Accumulated Plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits accrued under the Plan prior to November 1, 1982 are based on employees' compensation during their last ten years of employment. The Plan benefits accumulated prior to November 1, 1982, for active employees are based on their average compensation of the five highest consecutive years within the most recent ten years ending on the date of which benefit information is presented, October 31, 2011. 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 actuarial present value of accumulated Plan benefits is determined by an actuary from The Mass Mutual Financial Group, 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. The significant actuarial assumptions used in the valuations as of October 31, 2011 and October 31, 2010, were (a) life expectancy of participants (the IRS 2011 & 2010 Non-annuitant Mortality Tables and the IRS 2011 & 2010 Annuitant Mortality Tables for males and females were used), (b) retirement age assumptions (the assumed average retirement age was 65), and (c) investment return. The 2011 and 2010 valuations included an assumed average rate of return of 7%.

The foregoing 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.

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

Note 3 - FUNDING POLICY:

The Company's funding policy is to make annual contributions to the Plan based on an actuarial calculation of the Plan's normal cost, plus any additional amounts, to prevent a funding deficiency as determined by law. The Company's contributions for 2012 met the minimum funding requirements of ERISA.

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. During 2008, the Company froze the Plan (see Note 10).

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2012

Note 4 - PLAN TERMINATION:

In the event the Plan terminates, the net assets of the Plan generally will not be available on a pro-rata basis to provide participants' benefits. Certain vested benefits are guaranteed by the Pension Benefit Guaranty Corporation (PBGC), a U.S. governmental agency. Whether a particular participant's accumulated Plan benefits will be received if the Plan terminates will depend on the priority of those benefits, the Plan's net assets at that time, and the level of benefits guaranteed by the PBGC. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

Note 5 - INVESTMENTS:

During fiscal year 2012 and 2011, the Plan's investments (including investments bought, sold, as well as held during the year) appreciated in value, as follows:

	<u>2012</u>	<u>2011</u>
Exchange traded funds	\$ 81,307	\$ 30,724
Net Appreciation in Fair Value of Investments	<u>\$ 81,307</u>	<u>\$ 30,724</u>

Investments which represent 5% or more of net assets available for benefits at October 31, 2012 and 2011 are as follows:

	<u>2012</u>	<u>2011</u>
Exchange Traded Funds:		
S&P 500 Index Fund	\$ 481,598	\$ 441,684
MSCI EAFE Index Fund	108,596	83,808
S&P MidCap 400 Index Fund	75,218	85,902
S&P SmallCap 600 Index Fund	44,213	55,363
Barclays Aggregate Bond Fund	378,529	371,241

Note 6 - ECONOMIC RISK OF INVESTMENTS:

The Plan invests in various investment securities. Investment securities are exposed to multiple 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 these financial statements.

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2012

Note 7 - INVESTMENT CONTRACT:

The Plan has an investment contract with Huntington National Bank.

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee.

	2012	2011
Money Market Funds	\$ <u>42,681</u>	\$ <u>25,118</u>
Exchange traded funds	\$ <u>1,134,641</u>	\$ <u>1,057,181</u>
Investment Income:		
Interest and Dividends	\$ 24,804	\$ 24,512
Net Appreciation (Depreciation) in Fair Value Investments	81,307	30,724
Total Investment Gain (Loss)	\$ <u>106,111</u>	\$ <u>55,236</u>

Note 8 - PLAN EXPENSES:

Certain expenses of the Plan are paid by the Plan sponsor, Yenkin-Majestic Paint Corporation.

Note 9 - ASSETS AND LIABILITIES – FAIR VALUE INFORMATION:

In accordance with the Fair Value Measurements and Disclosures Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), all financial instruments that are being measured and reported on a fair value basis must be classified and disclosed in one of the following three categories:

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, and if the asset or liability has a specified (contractual) term, the level 2 input 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 measurement.

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2012

Note 9 - ASSETS AND LIABILITIES – FAIR VALUE INFORMATION (Continued):

Exchange Traded Funds are valued at the net asset value of shares held by the plan at year end.

Assets measured at fair value on a recurring basis were as follows:

Description	October 31, 2012			
	Total	Level 1	Level 2	Level 3
Money Market Fund	\$ 42,681	\$ 42,681	\$ -	\$ -
Exchange Traded Funds:				
Large Blend Equity	609,534	609,534	-	-
Mid / Small Blend Equity	119,431	119,431	-	-
Bond Fund	378,529	378,529	-	-
Commodities	27,147	27,147		
Total Assets	<u>\$ 1,177,322</u>	<u>\$ 1,177,322</u>	<u>\$ -</u>	<u>\$ -</u>

Description	October 31, 2011			
	Total	Level 1	Level 2	Level 3
Money Market Fund	\$ 25,118	\$ 25,118	\$ -	\$ -
Exchange Traded Funds:				
Large Blend Equity	544,675	544,675	-	-
Mid / Small Blend Equity	141,265	141,265	-	-
Bond Fund	371,241	371,241	-	-
Total Assets	<u>\$ 1,082,299</u>	<u>\$ 1,082,299</u>	<u>\$ -</u>	<u>\$ -</u>

Note 10 - PLAN FREEZE:

On December 31, 2008 the Company froze the Plan. Effective that date, no new participants will be allowed to participate in the Plan and no additional benefits will accrue to participants. However, any participant not fully vested on the effective date who continues to be employed by the Company will continue to earn years of service until they are vested.

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

October 31, 2012

Note 11 - ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES:

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 U.S. federal or state and local tax authorities. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of October 31, 2012, there are no uncertain 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. With few exceptions, the plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

Note 12 - SUBSEQUENT EVENTS:

Subsequent events have been evaluated through July 15, 2013, which is the date the financial statements were available to be issued.

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN
SUPPLEMENTAL SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

October 31, 2012

PLAN #: 002
PLAN EIN: 31-4365915
Schedule H, Line 4i :

(a)	(b)	------(c)-----			(d)	(e)
	<u>Description</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Par or Maturity Value</u>	<u>Cost</u>	<u>Fair Value</u>
	Investments at Fair Value As Determined by Quoted Market Price					
	Money Market Funds:					
	Huntington Conservative Deposit Acct.	Variable	Demand	-	\$ 42,681	\$ 42,681
	Total Money Market Funds				<u>42,681</u>	<u>42,681</u>
	Exchange Traded Funds:					
	S&P 500 Index Fund	N/A	Demand	-	420,615	481,598
	MSCI Emerging Markets Index Fund	N/A	Demand	-	18,841	19,340
	MSCI EAFE Index Fund	N/A	Demand	-	113,781	108,596
	S&P MidCap 400 Index Fund	N/A	Demand	-	62,206	75,218
	S&P SmallCap 600 Index Fund	N/A	Demand	-	36,062	44,213
	DB Commodity Index Tracking Fund	N/A	Demand	-	27,964	27,147
	Barclays Aggregate Bond Fund	N/A	Demand	-	353,259	378,529
	Total Exchange Traded Funds				<u>1,032,728</u>	<u>1,134,641</u>
	Total Investments				<u>\$ 1,075,409</u>	<u>\$ 1,177,322</u>

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN
SUPPLEMENTAL SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

October 31, 2011

PLAN #: 002
PLAN EIN: 31-4365915
Schedule H, Line 4i :

(a)	(b)	------(c)-----			(d)	(e)
	<u>Description</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Par or Maturity Value</u>	<u>Cost</u>	<u>Fair Value</u>
	Investments at Fair Value As Determined by Quoted Market Price					
	Money Market Funds:					
	Huntington Conservative Deposit Acct.	Variable	Demand	-	\$ 25,118	\$ 25,118
	Total Money Market Funds				<u>25,118</u>	<u>25,118</u>
	Exchange Traded Funds:					
	S&P 500 Index Fund	N/A	Demand	-	430,961	441,684
	MSCI Emerging Markets Index Fund	N/A	Demand	-	18,841	19,183
	MSCI EAFE Index Fund	N/A	Demand	-	91,344	83,808
	S&P MidCap 400 Index Fund	N/A	Demand	-	78,487	85,902
	S&P SmallCap 600 Index Fund	N/A	Demand	-	50,560	55,363
	Barclays Aggregate Bond Fund	N/A	Demand	-	353,259	371,241
	Total Exchange Traded Funds				<u>1,023,452</u>	<u>1,057,181</u>
	Total Investments				<u>\$ 1,048,570</u>	<u>\$ 1,082,299</u>

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS

For the Year Ended October 31, 2012

PLAN #: 002

PLAN EIN: 31-4365915

Schedule H, Line 4j :

(a) <u>Description</u>	----- Interest Rate	(b)----- Date of Maturity	(c) Purchase Price	(d) Selling Price	(g) Cost	(h) Current Value	(i) Net Gain or Loss
Money Market Funds:							
Huntington Conservative Deposit Acct.	Variable	Demand	\$ 184,683	\$ -	\$ 184,683	\$ 184,683	\$ -
Huntington Conservative Deposit Acct.	Variable	Demand	\$ -	\$ 167,121	\$ 167,121	\$ 167,121	\$ -
Exchange Traded Funds:							
S&P 500 Index Fund	N/A	Demand	\$ 37,851	\$ -	\$ 37,851	\$ 37,851	\$ -
S&P 500 Index Fund	N/A	Demand	\$ -	\$ 55,072	\$ 48,197	\$ 55,072	\$ 6,875

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN
SUPPLEMENTAL SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

October 31, 2012

PLAN #: 002
PLAN EIN: 31-4365915
Schedule H, Line 4i :

(a)	(b)	------(c)-----			(d)	(e)
	<u>Description</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Par or Maturity Value</u>	<u>Cost</u>	<u>Fair Value</u>
	Investments at Fair Value As Determined by Quoted Market Price					
	Money Market Funds:					
	Huntington Conservative Deposit Acct.	Variable	Demand	-	\$ 42,681	\$ 42,681
	Total Money Market Funds				<u>42,681</u>	<u>42,681</u>
	Exchange Traded Funds:					
	S&P 500 Index Fund	N/A	Demand	-	420,615	481,598
	MSCI Emerging Markets Index Fund	N/A	Demand	-	18,841	19,340
	MSCI EAFE Index Fund	N/A	Demand	-	113,781	108,596
	S&P MidCap 400 Index Fund	N/A	Demand	-	62,206	75,218
	S&P SmallCap 600 Index Fund	N/A	Demand	-	36,062	44,213
	DB Commodity Index Tracking Fund	N/A	Demand	-	27,964	27,147
	Barclays Aggregate Bond Fund	N/A	Demand	-	353,259	378,529
	Total Exchange Traded Funds				<u>1,032,728</u>	<u>1,134,641</u>
	Total Investments				<u>\$ 1,075,409</u>	<u>\$ 1,177,322</u>

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN
SUPPLEMENTAL SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

October 31, 2011

PLAN #: 002
PLAN EIN: 31-4365915
Schedule H, Line 4i :

(a)	(b)	------(c)-----			(d)	(e)
	<u>Description</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Par or Maturity Value</u>	<u>Cost</u>	<u>Fair Value</u>
	Investments at Fair Value As Determined by Quoted Market Price					
	Money Market Funds:					
	Huntington Conservative Deposit Acct.	Variable	Demand	-	\$ 25,118	\$ 25,118
	Total Money Market Funds				<u>25,118</u>	<u>25,118</u>
	Exchange Traded Funds:					
	S&P 500 Index Fund	N/A	Demand	-	430,961	441,684
	MSCI Emerging Markets Index Fund	N/A	Demand	-	18,841	19,183
	MSCI EAFE Index Fund	N/A	Demand	-	91,344	83,808
	S&P MidCap 400 Index Fund	N/A	Demand	-	78,487	85,902
	S&P SmallCap 600 Index Fund	N/A	Demand	-	50,560	55,363
	Barclays Aggregate Bond Fund	N/A	Demand	-	353,259	371,241
	Total Exchange Traded Funds				<u>1,023,452</u>	<u>1,057,181</u>
	Total Investments				<u>\$ 1,048,570</u>	<u>\$ 1,082,299</u>

YENKIN-MAJESTIC EMPLOYEES' PENSION PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS

For the Year Ended October 31, 2012

PLAN #: 002

PLAN EIN: 31-4365915

Schedule H, Line 4j :

(a) Description	----- Interest Rate	(b)----- Date of Maturity	(c) Purchase Price	(d) Selling Price	(g) Cost	(h) Current Value	(i) Net Gain or Loss
Money Market Funds:							
Huntington Conservative Deposit Acct.	Variable	Demand	\$ 184,683	\$ -	\$ 184,683	\$ 184,683	\$ -
Huntington Conservative Deposit Acct.	Variable	Demand	\$ -	\$ 167,121	\$ 167,121	\$ 167,121	\$ -
Exchange Traded Funds:							
S&P 500 Index Fund	N/A	Demand	\$ 37,851	\$ -	\$ 37,851	\$ 37,851	\$ -
S&P 500 Index Fund	N/A	Demand	\$ -	\$ 55,072	\$ 48,197	\$ 55,072	\$ 6,875

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

2011**This Form is Open to Public
Inspection**For calendar plan year 2011 or fiscal plan year beginning 11/01/2011 and ending 10/31/2012▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

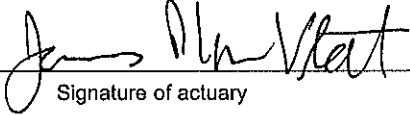
A Name of plan Yenkin-Majestic Employees Pension Plan		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Yenkin-Majestic Paint Corp		D Employer Identification Number (EIN) 31-4365915
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information

1 Enter the valuation date: Month <u>11</u> Day <u>1</u> Year <u>2011</u>			
2 Assets:			
a Market value		2a	1,082,302
b Actuarial value		2b	1,082,427
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	33	572,903
b For terminated vested participants.....	3b	23	264,229
c For active participants:			
(1) Non-vested benefits.....	3c(1)		2,892
(2) Vested benefits.....	3c(2)		481,368
(3) Total active.....	3c(3)	85	484,260
d Total.....	3d	141	1,321,392
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions.....		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....		4b	
5 Effective interest rate		5	5.67 %
6 Target normal cost		6	4,700

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary	<u>8/5/2013</u> Date
JAMES P. VAN VLEET Type or print name of actuary		11-05701 Most recent enrollment number
MASSMUTUAL RETIREMENT SERVICES Firm name		(614) 659-0116 Telephone number (including area code)
40 VILLAGE POINTE DR Address of the firm		
POWELL OH 43065-7760		

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

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

Schedule SB (Form 5500) 2011
v.012611

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	42,104
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	22,583
9 Amount remaining (line 7 minus line 8).....	0	19,521
10 Interest on line 9 using prior year's actual return of <u>5.48</u> %.....		1,070
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		39,056
b Interest on (a) using prior year's effective rate of <u>6.45</u> % except as otherwise provided (see instructions).....		2,301
c Total available at beginning of current plan year to add to prefunding balance.....		41,357
d Portion of (c) to be added to prefunding balance.....		4,722
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	25,313

Part III Funding percentages

14 Funding target attainment percentage	14	80.00 %
15 Adjusted funding target attainment percentage	15	80.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	80.00 %
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
12/27/2011	1,871				
04/03/2012	1,719				
06/26/2012	1,783				
09/18/2012	9,578				
09/25/2012	1,666				
10/17/2012	50,000				
Totals •			18(b)	66,617	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	63,372

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: 2.18 %	2nd segment: 5.36 %	3rd segment: 6.33 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....	21b		4
22 Weighted average retirement age	22		65
23 Mortality table(s) (see instructions)	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	4,700	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	264,278	53,507	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.....	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	58,207	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	18,725	18,725
36 Additional cash requirement (line 34 minus line 35).....	36	39,482	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	63,372	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	23,890	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	18,725	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

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