

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 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>10/12/2012</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 ROCKNES INC 401(K) PROFIT SHARING PLAN & TRUST	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 02/01/1995</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 02/01/1995	
1b Three-digit plan number (PN) ▶	001				
1c Effective date of plan 02/01/1995					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) ROCKNES INC PO BOX 613 KENT, OH 44240-0011	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 34-1718877</td> </tr> <tr> <td>2c Sponsor's telephone number 330-836-7551</td> </tr> <tr> <td>2d Business code (see instructions) 722110</td> </tr> </table>	2b Employer Identification Number (EIN) 34-1718877	2c Sponsor's telephone number 330-836-7551	2d Business code (see instructions) 722110	
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2c Sponsor's telephone number 330-836-7551					
2d Business code (see instructions) 722110					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	08/15/2013	IAN LILLEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/15/2013	IAN LILLEY
	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
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN
a Sponsor's name		4c PN
5 Total number of participants at the beginning of the plan year		5 229
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 0
b Retired or separated participants receiving benefits.....		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 0
d Subtotal. Add lines 6a , 6b , and 6c		6d 0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....		6e 0
f Total. Add lines 6d and 6e		6f 0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics 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		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☐ A (Insurance Information)	
	(4) ☒ C (Service Provider Information)	
	(5) ☐ D (DFE/Participating Plan Information)	
	(6) ☐ G (Financial Transaction Schedules)	

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
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 10/12/2012

A Name of plan <u>ROCKNES INC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROCKNES INC</u>	D Employer Identification Number (EIN) <u>34-1718877</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
<u>MERRILL LYNCH, PIERCE, FENNER</u> <u>13-5674085</u> <u>WORLD FINANCIAL CENTER</u> <u>250 VESEY STREET</u> <u>NEW YORK, NY 10281</u>

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

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

(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 ☐

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

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 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 10/12/2012		
A Name of plan ROCKNES INC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROCKNES INC	D Employer Identification Number (EIN) 34-1718877	

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	236881	0
(2) U.S. Government securities.....	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	9220	0
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	344426	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	590527	0

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	590527	0
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	145	
(B) Participants	2a(1)(B)	272	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		417

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	124	
(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)	23	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		147

(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)	562	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		562

(3) Rents	2b(3)		
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(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

(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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		25751
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		26877

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	612448	
(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)		612448
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	4956	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		4956
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		617404

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-590527
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: LEVIN SWEDLER CRUM

(2) EIN: 34-1515013

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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

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.).....

	Yes	No	Amount
4a	X		154674
4b		X	

	Yes	No	Amount
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		100000
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.			

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:

0

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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

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 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 10/12/2012

A Name of plan <u>ROCKNES INC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROCKNES INC</u>	D Employer Identification Number (EIN) <u>34-1718877</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>16-1470238</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	<u>0</u>	
b Enter the amount contributed by the employer to the plan for this plan year	6b	<u>0</u>	
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	<u>0</u>	
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
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

SCHEDULE H, LINE 3a
ROCKNE'S INC 401(k) PROFIT SHARING PLAN & TRUST
SPONSOR FEIN 34-1718877, PLAN NO. 001

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

As of October 12, 2012 and December 31, 2011, and
For the Period from January 1, 2012 to October 12, 2012

Contents

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Participants of
Rockne's Inc 401(k) Profit Sharing Plan & Trust:

We have audited the accompanying statements of net assets available for benefits - modified cash basis of Rockne's Inc 401(k) Profit Sharing Plan & Trust as of October 12, 2012 and December 31, 2011, and the related statement of changes in net assets available for benefits - modified cash basis for the period from January 1, 2012 to October 12, 2012. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 2, these financial statements and supplemental schedules were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Rockne's Inc 401(k) Profit Sharing Plan & Trust as of October 12, 2012 and December 31, 2011, and the changes in net assets available for benefits for the period from January 1, 2012 to October 12, 2012, on the basis of accounting described in Note 2.

As described in Note 1, the Board of Directors of Rockne's Inc., the plan sponsor, approved a resolution on January 1, 2012 to terminate the Plan effective January 31, 2012. Final distributions commenced shortly after the termination date and were completed by October 12, 2012.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of delinquent participant contributions, referred to as "supplementary information," is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in cursive script that reads 'Levin Swedler Crum'.

Akron, Ohio
August 14, 2013

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Statements of Net Assets Available for Benefits - Modified Cash Basis
October 12, 2012 and December 31, 2011

	<u>October 12, 2012</u>	<u>December 31, 2011</u>
Assets:		
Investments, at fair value:		
Registered investment companies	\$ -	\$ 581,307
Receivables:		
Notes receivable from participants	<u>-</u>	<u>9,220</u>
Net assets available for benefits	<u><u>\$ -</u></u>	<u><u>\$ 590,527</u></u>

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

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis
For the Period from January 1, 2012 to October 12, 2012

Additions to net assets attributed to:

Investment income:	
Net appreciation in fair value of investments	\$ 25,875
Interest and dividends	<u>562</u>
Total investment income	<u>26,437</u>
 Interest income on notes receivable from participants	 <u>23</u>
 Contributions:	
Employer matching contributions	145
Participant elective deferrals	<u>272</u>
Total contributions	<u>417</u>
 Total additions	 <u>26,877</u>

Deductions from net assets attributed to:

Benefits paid to participants	612,448
Administrative expenses	<u>4,956</u>
Total deductions	<u>617,404</u>

Net decrease (590,527)

Net assets available for benefits:

Beginning of year 590,527

End of year \$ -

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

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
October 12, 2012 and December 31, 2011

1. DESCRIPTION OF PLAN

The following description of the Rockne's Inc 401(k) Profit Sharing Plan & Trust ("Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Rockne's, Inc. established the Rockne's Inc 401(k) Profit Sharing Plan & Trust, effective February 1, 1995. The Plan operated in accordance with Section 401(k) of the Internal Revenue Code. The Plan was a defined contribution plan covering substantially all employees of Rockne's Inc. and subsidiaries ("Companies"). To be eligible, employees must have attained the age of 21 and have completed one year of service, as defined in the Plan. The Plan allowed employees to enter the Plan the first day of January or July following the date on which the employee completes the eligibility requirements. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Plan Termination

On January 1, 2012, the Board of Directors of Rockne's, Inc., the Plan Sponsor, approved a resolution to terminate the Plan, effective January 31, 2012. The Plan was formally amended January 27, 2012 to discontinue the safe-harbor matching provision, effective January 31, 2012. All participants became 100% vested when the Plan was terminated. Final distributions commenced shortly after the termination date and were completed by October 12, 2012.

Contributions

Each year, participants were allowed to contribute up to 15% of pretax annual compensation, as defined in the Plan. Participants who attained the age of 50 before the end of the Plan year were eligible to make catch-up contributions. The Companies made safe harbor matching contributions equal to 100% of a participant's deferrals up to 3% of their compensation and 50% of deferrals on the next 2% of compensation. Additional profit sharing amounts could have been contributed at the discretion of the Companies. Participants were also allowed to contribute amounts representing distributions from other qualified defined benefit or contribution plans. Contributions were subject to limitations.

Participant Accounts

Each participant's account was credited with the participant's contribution and allocations of (a) the Companies' contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations were based on participant earnings or account balances, as defined. The benefit to which a participant was entitled was the benefit that could be provided from the participant's vested account.

Vesting

Participants were immediately vested in their voluntary contributions and the Companies' safe harbor matching contributions, plus actual earnings thereon. In the event of termination of employment for reasons other than normal retirement, death or disability, a participant had a vested right in the Companies' pre-2003 matching and profit sharing contributions based on the participant's years of service with the Companies. Participants vested 20% per calendar year of service after the first calendar year of service and were 100% vested after six years of service. As a result of termination of the Plan, all participants became fully vested on January 31, 2012.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
October 12, 2012 and December 31, 2011

Payment of Benefits

The vested portion of a participant's account became payable upon death, disability, retirement or termination of service for any other reason. Participants could choose to receive vested account balances either as a lump sum amount or in installments.

In-service distributions of vested balances could be made to a participant who had not separated from service provided the participant had attained age 59 ½. Involuntary distributions of amounts less than \$5,000 were permitted under the Plan, but such distributions greater than \$1,000 must have been directly rolled over to an individual retirement account set up by the plan administrator for the benefit of the participant. In-service hardship withdrawals of participant balances were not permitted under the Plan.

Forfeited Accounts

Forfeited nonvested accounts were to be allocated to the individual accounts of each qualifying participant in the ratio of each participant's compensation for the plan year to the total compensation of all participants for such plan year. At October 12, 2012 and December 31, 2011, there were no forfeited nonvested accounts in the Plan. During the period from January 1, 2012 to October 12, 2012 and the year ended December 31, 2011, no forfeited nonvested accounts were allocated to qualifying participants.

Investment Options

Upon enrollment in the Plan, a participant could direct all contributions to any of the investment options available to them through Merrill Lynch Pierce, Fenner & Smith, Inc.

Notes Receivable from Participants

Participants were allowed to borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 reduced by the highest outstanding balance of the participant's plan loans during the preceding one year period, or 50% of their vested account balance. Participants could only have one loan outstanding from the Plan at one time. Repayments were amortized in level payments, not less frequently than quarterly, over a period not extending beyond five years from the date of the loan. A loan was not subject to the five-year repayment requirement if it was used to buy a principal residence. The loans were secured by the balance in the participant's account and bore an interest rate of 4.25% as of December 31, 2011, which was commensurate with local prevailing rates as determined by the plan administrator.

Administrative Expenses

Certain administrative functions were performed by officers or employees of the Companies. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan, including legal and audit fees, were paid by the Companies and therefore were not expenses of the Plan. The Plan paid fees related to the management of participant accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires Plan management to make estimates and assumptions that affect the reported amounts of 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.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
October 12, 2012 and December 31, 2011

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Investments are reported at current values. All other transactions are reported on a cash basis.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Plan did not hold any qualifying investment contracts for any of the periods presented.

Payment of Benefits

Benefits were recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans were reclassified as distributions based upon the terms of the Plan document.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

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

3. INVESTMENTS

Investments held by the Plan as of October 12, 2012 and December 31, 2011, including separate identification of investments that represent 5% or more of the Plan's net assets, are summarized as follows:

	<u>October 12,</u> <u>2012</u>	<u>December 31,</u> <u>2011</u>
BlackRock Ready Assets Prime Money Fund	\$ -	\$ 236,881
BlackRock Basic Value Inv A	-	69,118
BlackRock Total Return Inv A	-	44,018
BlackRock Capital Appreciation Inv A	-	45,746
BlackRock U.S. Government Bond Inv A	-	38,179
BlackRock Value Opportunities Inv A	-	46,004
BlackRock Global Allocation Inv A	-	47,387
Other (less than 5%)	-	53,974
Total investments	<u>\$ -</u>	<u>\$ 581,307</u>

** - investment did not exceed 5% for the respective year.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
October 12, 2012 and December 31, 2011

For the period from January 1, 2012 to October 12, 2012, the Plan's investments (including investments bought, sold and held during the year) appreciated in value by \$25,875 as follows:

Registered investment companies	\$ <u>25,875</u>
---------------------------------	------------------

4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- | | |
|---------|---|
| 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 | <p>Inputs to the valuation methodology include</p> <ul style="list-style-type: none">• 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 <p>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.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at October 12, 2012 and December 31, 2011.

Registered investment companies (e.g. mutual funds): Valued at the net asset value (NAV) of shares held by the Plan at year end.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of October 12, 2012 and December 31, 2011:

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
October 12, 2012 and December 31, 2011

Assets at Fair Value as of October 12, 2012

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Totals</u>
Registered investment companies				
Money market funds	\$ -	\$ -	\$ -	\$ -
Growth funds	-	-	-	-
Value funds	-	-	-	-
Blended funds	-	-	-	-
Fixed income funds	-	-	-	-
Total assets at fair value	\$ -	\$ -	\$ -	\$ -

Assets at Fair Value as of December 31, 2011

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Totals</u>
Registered investment companies				
Money market funds	\$ 236,881	\$ -	\$ -	\$ 236,881
Growth funds	57,136	-	-	57,136
Value funds	82,843	-	-	82,843
Blended funds	122,142	-	-	122,142
Fixed income funds	82,305	-	-	82,305
Total assets at fair value	\$ 581,307	\$ -	\$ -	\$ 581,307

There were no transfers between level 1 and level 2 investments during the period from January 1, 2012 to October 12, 2012.

5. RISKS AND UNCERTAINTIES

The Plan invested in various investment securities. Investment securities were exposed to various risks such as interest rate, market, and credit risks.

6. RELATED PARTY TRANSACTIONS

Notes receivable from participants totaling \$0 and \$9,220 as of October 12, 2012 and December 31, 2011, respectively, are considered party-in-interest transactions. Interest income pertaining to notes receivable from participants totaled \$23 for the period from January 1, 2012 to October 12, 2012.

7. NONEXEMPT PROHIBITED TRANSACTIONS

During the years ended December 31, 2011, 2010, 2009, 2008, 2007 and 2006, the Companies failed to remit, on certain occasions, participant contributions and loan repayments totaling \$154,674 as soon as administratively feasible after being withheld from participants, thus constituting nonexempt prohibited transactions between the Plan and the Companies. All of the identified delinquent contributions and loan repayments were deposited into the Plan no later than 90 days after the respective pay dates. Lost earnings on all of the identified delinquencies were calculated and deposited into the Plan in February 2012.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
October 12, 2012 and December 31, 2011

8. DELINQUENT FILER VOLUNTARY COMPLIANCE PROGRAM

The Plan voluntarily filed delinquent Forms 5500 from plan years 2000 and 2002 through 2008 under the DOL's Delinquent Filer Voluntary Compliance Program (DFVCP) in February 2012. These filings are not expected to have any financial effect on the Plan.

9. TAX STATUS

The Plan adopted a prototype plan document to which the Internal Revenue Service issued an opinion letter dated March 31, 2008, in which the Internal Revenue Service stated that the prototype, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The prototype was amended since issuance of the most recent opinion letter. The Plan did not request an individual determination letter from the Internal Revenue Service. However, the plan administrator believes that the Plan was designed and was operated in compliance with the applicable requirements of the Internal Revenue Code and has taken corrective action for any identified deficiencies. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The plan administrator analyzed the tax positions taken by the Plan, and concluded that as of October 12, 2012 and December 31, 2011, no uncertain positions were taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2002.

10. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through August 14, 2013, the date the financial statements were available to be issued.

The Plan was notified in November 2012 by the Employee Benefits Security Administration of the U.S. Department of Labor (DOL) that the Plan would be examined to determine compliance with the provisions of ERISA. In February 2013, the Plan received notification that the DOL would take no further action as a result of its examination because of corrective measures already implemented by the Plan for identified ERISA violations.

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Schedule H, line 4a - Schedule of Delinquent Participant Contributions
Sponsor FEIN 31-1718877, Plan No. 001
October 12, 2012

Month	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included ☒	Not Corrected	Corrected Outside VFCP	Pending Correction in VFCP	
January, 2006	\$ 1,957	\$ -	\$ 1,957	\$ -	\$ -
February, 2006	1,967	-	1,967	-	-
March, 2006	983	-	983	-	-
May, 2006	497	-	497	-	-
January, 2007	669	-	669	-	-
February, 2007	1,222	-	1,222	-	-
March, 2007	652	-	652	-	-
April, 2007	3,258	-	3,258	-	-
May, 2007	263	-	263	-	-
June, 2007	1,000	-	1,000	-	-
July, 2007	2,106	-	2,106	-	-
August, 2007	2,454	-	2,454	-	-
September, 2007	3,292	-	3,292	-	-
October, 2007	1,726	-	1,726	-	-
November, 2007	3,410	-	3,410	-	-
December, 2007	2,593	-	2,593	-	-
January, 2008	3,261	-	3,261	-	-
February, 2008	3,614	-	3,614	-	-
March, 2008	2,774	-	2,774	-	-
April, 2008	3,757	-	3,757	-	-
May, 2008	4,702	-	4,702	-	-
June, 2008	3,668	-	3,668	-	-
July, 2008	4,282	-	4,282	-	-
August, 2008	3,362	-	3,362	-	-
September, 2008	1,778	-	1,778	-	-
October, 2008	4,312	-	4,312	-	-
November, 2008	3,212	-	3,212	-	-
December, 2008	3,319	-	3,319	-	-
January, 2009	4,125	-	4,125	-	-
February, 2009	2,316	-	2,316	-	-
March, 2009	2,243	-	2,243	-	-
April, 2009	2,916	-	2,916	-	-
May, 2009	2,674	-	2,674	-	-
June, 2009	2,854	-	2,854	-	-
July, 2009	3,503	-	3,503	-	-
August, 2009	2,841	-	2,841	-	-
September, 2009	2,145	-	2,145	-	-
October, 2009	3,601	-	3,601	-	-
November, 2009	2,893	-	2,893	-	-
December, 2009	3,733	-	3,733	-	-
January, 2010	2,990	-	2,990	-	-
February, 2010	2,871	-	2,871	-	-

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Schedule H, line 4a - Schedule of Delinquent Participant Contributions
Sponsor FEIN 31-1718877, Plan No. 001
October 12, 2012

Month	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included ☒	Not Corrected	Corrected Outside VFCP	Pending Correction in VFCP	
March, 2010	\$ 2,328	\$ -	\$ 2,328	\$ -	\$ -
April, 2010	3,432	-	3,432	-	-
May, 2010	2,330	-	2,330	-	-
June, 2010	2,224	-	2,224	-	-
July, 2010	2,992	-	2,992	-	-
August, 2010	2,240	-	2,240	-	-
September, 2010	3,268	-	3,268	-	-
October, 2010	2,523	-	2,523	-	-
November, 2010	1,506	-	1,506	-	-
December, 2010	2,430	-	2,430	-	-
January, 2011	1,933	-	1,933	-	-
February, 2011	1,203	-	1,203	-	-
March, 2011	1,667	-	1,667	-	-
April, 2011	1,289	-	1,289	-	-
May, 2011	2,266	-	2,266	-	-
June, 2011	1,126	-	1,126	-	-
July, 2011	2,283	-	2,283	-	-
August, 2011	1,519	-	1,519	-	-
September, 2011	2,125	-	2,125	-	-
October, 2011	548	-	548	-	-
November, 2011	549	-	549	-	-
December, 2011	1,098	-	1,098	-	-
Totals	<u>\$ 154,674</u>	<u>\$ -</u>	<u>\$ 154,674</u>	<u>\$ -</u>	<u>\$ -</u>

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Schedule H, line 4a - Schedule of Delinquent Participant Contributions
Sponsor FEIN 31-1718877, Plan No. 001
October 12, 2012

Month	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included ☒	Not Corrected	Corrected Outside VFCP	Pending Correction in VFCP	
January, 2006	\$ 1,957	\$ -	\$ 1,957	\$ -	\$ -
February, 2006	1,967	-	1,967	-	-
March, 2006	983	-	983	-	-
May, 2006	497	-	497	-	-
January, 2007	669	-	669	-	-
February, 2007	1,222	-	1,222	-	-
March, 2007	652	-	652	-	-
April, 2007	3,258	-	3,258	-	-
May, 2007	263	-	263	-	-
June, 2007	1,000	-	1,000	-	-
July, 2007	2,106	-	2,106	-	-
August, 2007	2,454	-	2,454	-	-
September, 2007	3,292	-	3,292	-	-
October, 2007	1,726	-	1,726	-	-
November, 2007	3,410	-	3,410	-	-
December, 2007	2,593	-	2,593	-	-
January, 2008	3,261	-	3,261	-	-
February, 2008	3,614	-	3,614	-	-
March, 2008	2,774	-	2,774	-	-
April, 2008	3,757	-	3,757	-	-
May, 2008	4,702	-	4,702	-	-
June, 2008	3,668	-	3,668	-	-
July, 2008	4,282	-	4,282	-	-
August, 2008	3,362	-	3,362	-	-
September, 2008	1,778	-	1,778	-	-
October, 2008	4,312	-	4,312	-	-
November, 2008	3,212	-	3,212	-	-
December, 2008	3,319	-	3,319	-	-
January, 2009	4,125	-	4,125	-	-
February, 2009	2,316	-	2,316	-	-
March, 2009	2,243	-	2,243	-	-
April, 2009	2,916	-	2,916	-	-
May, 2009	2,674	-	2,674	-	-
June, 2009	2,854	-	2,854	-	-
July, 2009	3,503	-	3,503	-	-
August, 2009	2,841	-	2,841	-	-
September, 2009	2,145	-	2,145	-	-
October, 2009	3,601	-	3,601	-	-
November, 2009	2,893	-	2,893	-	-
December, 2009	3,733	-	3,733	-	-
January, 2010	2,990	-	2,990	-	-
February, 2010	2,871	-	2,871	-	-

Rockne's Inc 401(k) Profit Sharing Plan & Trust
Schedule H, line 4a - Schedule of Delinquent Participant Contributions
Sponsor FEIN 31-1718877, Plan No. 001
October 12, 2012

Month	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included ☒	Not Corrected	Corrected Outside VFCP	Pending Correction in VFCP	
March, 2010	\$ 2,328	\$ -	\$ 2,328	\$ -	\$ -
April, 2010	3,432	-	3,432	-	-
May, 2010	2,330	-	2,330	-	-
June, 2010	2,224	-	2,224	-	-
July, 2010	2,992	-	2,992	-	-
August, 2010	2,240	-	2,240	-	-
September, 2010	3,268	-	3,268	-	-
October, 2010	2,523	-	2,523	-	-
November, 2010	1,506	-	1,506	-	-
December, 2010	2,430	-	2,430	-	-
January, 2011	1,933	-	1,933	-	-
February, 2011	1,203	-	1,203	-	-
March, 2011	1,667	-	1,667	-	-
April, 2011	1,289	-	1,289	-	-
May, 2011	2,266	-	2,266	-	-
June, 2011	1,126	-	1,126	-	-
July, 2011	2,283	-	2,283	-	-
August, 2011	1,519	-	1,519	-	-
September, 2011	2,125	-	2,125	-	-
October, 2011	548	-	548	-	-
November, 2011	549	-	549	-	-
December, 2011	1,098	-	1,098	-	-
Totals	<u>\$ 154,674</u>	<u>\$ -</u>	<u>\$ 154,674</u>	<u>\$ -</u>	<u>\$ -</u>