Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.**

OMB Nos. 1210-0110
1210-0089

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 12/31/2011 and ending 12/30/2012

A This return/report is for: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) [ ] a one-participant plan

B This return/report is: [ ] the first return/report [ ] the final return/report
[ ] an amended return/report [ ] a short plan year return/report (less than 12 months)

C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program
[ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
FUERST CORPORATION PENSION PLAN

1b Three-digit plan number (PN) ▶ 004

1c Effective date of plan 12/31/2005

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
FUERST CORPORATION

550 SANTA CRUZ AVENUE
MENLO PARK, CA 94025-4310

2b Employer Identification Number (EIN) 94-2943765

2c Sponsor's telephone number 650-323-5155

2d Business code (see instructions) 424300

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
FUERST CORPORATION
550 SANTA CRUZ AVENUE
MENLO PARK, CA 94025-4310

3b Administrator's EIN 94-2943765

3c Administrator's telephone number 650-323-5155

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.
a Sponsor's name

4b EIN

4c PN

5a Total number of participants at the beginning of the plan year	**5a**	68
b Total number of participants at the end of the plan year	**5b**	77
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

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

Part III Financial Information

		(a) Beginning of Year	(b) End of Year
7 Plan Assets and Liabilities			
a Total plan assets	7a	3549051	4165738
b Total plan liabilities	7b	57787	0
c Net plan assets (subtract line 7b from line 7a)	7c	3491264	4165738

		(a) Amount	(b) Total
8 Income, Expenses, and Transfers for this Plan Year			
a Contributions received or receivable from: **(1)** Employers	8a(1)	600000	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	201824	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		801824
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	103271	
e Certain deemed and/or corrective distributions (see instructions)	8e	24079	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		127350
i Net income (loss) (subtract line 8h from line 8c)	8i		674474
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1G

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

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X		2323
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

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

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No

(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

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

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

e Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? ☐ Yes ☒ No

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

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

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

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	08/16/2013	RORY FUERST
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/16/2013	RORY FUERST
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 12/31/2011 and ending 12/30/2012

▶ **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
FUERST CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
FUERST CORPORATION

D Employer Identification Number (EIN)
94-2943765

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1	Enter the valuation date: Month 12 Day 31 Year 2011			
2	Assets:			
a	Market value	**2a**		3491264
b	Actuarial value	**2b**		3491264
3	Funding target/participant count breakdown:		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	0	0
b	For terminated vested participants	**3b**	30	135337
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		67130
	(2) Vested benefits	**3c(2)**		2894213
	(3) Total active	**3c(3)**	37	2961343
d	Total	**3d**	67	3096680
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**		5.66 %
6	Target normal cost	**6**		490423

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	08/09/2013 Date
ALEX GALINSKY Type or print name of actuary	11-06045 Most recent enrollment number
IMPROVED FUNDING TECHNIQUES INC Firm name	516-887-4433 Telephone number (including area code)
211 BROADWAY LYNBROOK, NY 11563 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 [ ]

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)	23499	931386
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	23499	570667
9	Amount remaining (line 7 minus line 8)	0	360719
10	Interest on line 9 using prior year's actual return of -6.94%	0	-25034
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		689529
b	Interest on (a) using prior year's effective rate of 6.14 % except as otherwise provided (see instructions)		42337
c	Total available at beginning of current plan year to add to prefunding balance		731866
d	Portion of (c) to be added to prefunding balance		731866
12	Other reductions in balances due to elections or deemed elections	0	75000
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	992551

Part III Funding percentages

14	Funding target attainment percentage	14	80.69 %
15	Adjusted funding target attainment percentage	15	112.74 %
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	83.36 %
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
09/05/2012	600000	0			
			Totals ► 18(b)	600000	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	577883

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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:	2nd segment:	3rd segment:	
1.99%	5.12%	6.24 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	62

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**	490423
b Excess assets, if applicable, but not greater than 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	597967	100298
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**	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	590721

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	590721	590721

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	577883

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	577883
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
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**	

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 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

For calendar plan year 2011 or fiscal plan year beginning 12/31/2011 and ending 12/30/2012

▶ **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
FUERST CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
FUERST CORPORATION

D Employer Identification Number (EIN)
94-2943765

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 12 Day 31 Year 2011

2	Assets:			
	a Market value		**2a**	3,491,264
	b Actuarial value		**2b**	3,491,264
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	0	0
	b For terminated vested participants	**3b**	30	135,337
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		67,130
	(2) Vested benefits	**3c(2)**		2,894,213
	(3) Total active	**3c(3)**	37	2,961,343
	d Total	**3d**	67	3,096,680
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 at-risk status for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	5.66
6	Target normal cost		**6**	490,423

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 presribed assumption was applied in accordance with applicable law and regulations. In my opion, 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 — Date: 8/9/13

ALEX GALINSKY — 11-06045

Type or print name of actuary — Most recent enrollment number

IMPROVED FUNDING TECHNIQUES INC — (516) 887-4433

Firm name — Telephone number (including area code)

211 BROADWAY

US LYNBROOK NY 11563

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 [ ]

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)	23,499	931,386
8	Portion elected to use to offset prior year's funding requirement (line 35 from prior year)	23,499	570,667
9	Amount remaining (line 7 minus line 8)	0	360,719
10	Interest on line 9 using prior year's actual return of -6.94%	0	(25,034)
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38 from prior year)		689,529
	b Interest on (a) using prior year's effective rate of 6.14 % except as otherwise provided (see instructions)		42,337
	c Total available at beginning of current plan year to add to prefunding balance		731,866
	d Portion of (c) to be added to prefunding balance		731,866
12	Other reductions in balances due to elections or deemed elections	0	75,000
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	992,551

Part III Funding percentages

14	Funding target attainment percentage	14	80.69 %
15	Adjusted funding target attainment percentage	15	112.74 %
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	83.36 %
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
09/05/2012	600,000				
			Totals ▶ 18(b)	600,000	18(c) 0

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	577,883

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
1.99 %	5.12 %	6.24 %	

b Applicable month (enter code) **21b** 0

22 Weighted average retirement age **22** 62

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment . . . . . ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment . . . . . ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment . . . . . ☒ Yes ☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (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, adjusted, if applicable (see instructions)			
a Target normal cost (line 6)		**31a**	490,423
b Excess assets, if applicable, but not greater than 31a		**31b**	0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	597,967		100,298
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**	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)		**34**	590,721

	Carryover balance	Prefunding Balance	Total balance
35 Balances elected to use to offset funding requirement	0	590,721	590,721

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	577,883
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	577,883
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	
40 Unpaid minimum required contribution for all years	**40**	

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**	

FUERST CORPORATION
PENSION PLAN
EIN# 94-2943765
PLN# 004

SCHEDULE SB, LINE 22 – DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Age	Rate of Retirement
62	100%

The methodology used to compute the weighted average retirement was to add up each active participant's Assumed Retirement Age and divide by the number of active participants.

FUERST CORPORATION
PENSION PLAN
EIN# 94-2943765
PLN# 004

Schedule SB, Part V – Summary of Plan Provisions
As of December 31, 2011

Plan Effective Date	December 31, 2005
Plan Year	From December 31 to December 30
Eligibility	All employees not excluded by class are eligible to enter on the December 31 preceeding the completion of the following requirements: 1 Year of service Minimum Age 21 Notwithstanding the above, all Employees other than Lisa Fuerst, Rory Fuerst, Linda Balfour, Patrick Bayliss, Carie Behe, Amy Caires, Jennifer Carman, Juanita Clark, Jevon Crafts, Stacey Eddy, Christopher Enlow, Catherine Fahrner, Stacy Fogel, Tracy Gillespie, Jacob Haddad, David Leary, Andrew Love, Jose Lozano, Lars Macleod, Marco Melendez, Wendy Meyer, Joel Much, David Munk, Kristin Murray, Marigrace Nelson, Christian Okerman, Jason Parrish, Sara Richmond, Dawn Roberts, Julie Serres, Stephanie Short, Erik Sickel, Bryan Siegrist, Bradley Sigler, Douglas Siglin, Ryan Sofich, Tammy Stacey, Cynthia Steinberg, Nicole Sullivan, Kelley Wallrich and Amee Wood shall not be eligible to participate in the Plan.
Normal Retirement Age	All participants are eligible to retire with their full retirement benefit on the later of the following: Attainment of age 62 Completion of 5 years of participation
Normal Retirement Benefit	Upon attainment of normal retirement each participant will be entitled to a benefit payable in the normal form equal to the following: .8 Percent times credited years

FUERST CORPORATION
PENSION PLAN
EIN# 94-2943765
PLN# 004

Schedule SB, Part V – Summary of Plan Provisions
As of December 31, 2011

	Notwithstanding the above, Juanita Clark, Jevon Crafts and Dawn Roberts shall receive 2.45 Percent times credited years Rory Fuerst, Lisa Fuerst, Patrick Bayliss, Catherine Fahrner, Christian Ockerman & Erik Sickel shall receive 8.0 Percent times credited years Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following: Years with less than 1000 hours with a maximum of 10 years The benefit is based on average salary during the highest 5 consecutive years of employment excluding years prior to the year of entry
Normal Form of Benefit	A benefit payable for the life of the participant
Accrued Benefit	Unit Benefit Method
Termination Benefit	Upon termination for any reason other than death, disability or retirement, a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Credited Years	Vested Percent
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

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Schedule SB, Part V – Summary of Plan Provisions
As of December 31, 2011

	Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following: Years with less than 1000 hours
Death Benefit	Proceeds of any insurance policies on the life of the participant plus the actuarial equivalent of the accrued benefit earned to date of death less the cash value of such policies

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SCHEDULE SB, LINE 19 – DISCOUNTED EMPLOYER CONTRIBUTIONS

Date	Amount	Year Applied to	Applicable Effective Interest Rate	Interest-Adjusted Contribution
09/05/12	600,000	2011	5.66%	577,883

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SCHEDULE SB, LINE 32 – SCHEDULE OF AMORTIZATION BASES

Type of Base	Present Value Of Remaining Installments	Valuation Date as of which Base Was Established	# Years Remaining Amortization Period	Amortization Installment
SHORTFALL	277,464	12/31/10	6	49,656
SHORTFALL	320,503	12/31/11	7	50,642

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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
As of December 31, 2011

Actuarial Cost Method	Under the provisions of the Pension Protection Act of 2006 (PPA), a single Actuarial Cost Method is prescribed for the annual determination of the range of acceptable Employer contributions for all tax-qualified defined benefit retirement plans subject to the funding requirements of IRC §430 as added by PPA. Under this method, the actuarially determined present value of benefits accrued as of the beginning of the plan year, referred to as the 'Funding Target', is determined on the valuation date. The value of additional benefits accrued or expected to be accrued during the plan year, known as the 'Target Normal Cost' is also determined. Simply stated, and unless the plan is considered fully funded, the Employer's minimum funding requirement for the year consists of the Target Normal Cost along with a payment toward amortizing any shortfall between the Funding target and the adjusted actuarial value of the Plan's assets.
Asset Valuation Method	Market Value
Actuarial Assumptions Interest: Based upon anticipated date of benefit payment measured from the valuation date	
Within the first 5 years	1.99%
Beyond 5, not more then 20 years	5.12%
More than 20 years	6.24%
Mortality:	
Pre-retirement	None
Post-retirement	2011 Applicable Mortality Table as published in Notice 2008-85
Assumed Retirement Age	Normal Retirement Age, or end of current plan year, if later
Form of Benefit Payment	Lump Sum
Pre-retirement Withdrawal	None
Salary Increases	None

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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
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Disability Incidence	None
Expenses	Assumed to be paid outside of the trust fund

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SCHEDULE SB, LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA

AGE SERVICE ANALYSIS

AGE/ SVC	<25	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65+	TOTAL
0	0	0	0	0	0	0	0	0	0	0	0
1	0	0	0	0	0	0	0	0	0	0	0
2	1	2	2	2	1	0	0	0	0	0	8
3	0	0	0	2	0	0	0	0	0	0	2
4	0	2	1	2	1	1	0	0	0	0	7
5	0	0	1	3	2	0	0	0	0	0	6
6-10	0	1	2	5	3	3	1	1	0	0	16
11-15	0	0	0	0	0	0	0	0	0	0	0
16-20	0	0	0	0	0	0	0	0	0	0	0
21-25	0	0	0	0	0	0	0	0	0	0	0
26+	0	0	0	0	0	0	0	1	1	0	2
TOTAL	1	5	6	14	7	4	1	2	1	0	