

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

Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>WAIKEM MANAGEMENT SERVICES, INC. 401(K) PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>09/01/1993</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>WAIKEM MANAGEMENT SERVICES, INC.</u> <u>4321 LINCOLN WAY E</u> <u>MASSILLON, OH 44646-3335</u>	2b Employer Identification Number (EIN) <u>34-1175140</u> 2c Sponsor's telephone number <u>330-478-1801</u> 2d Business code (see instructions) <u>441110</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>08/21/2013</u>	<u>GEORGE WAIKEM II</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
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: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 176
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	169
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	3
d Subtotal. Add lines 6a , 6b , and 6c	6d	172
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	172
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	57
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) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE 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 12/31/2012

A Name of plan <u>WAIKEM MANAGEMENT SERVICES, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WAIKEM MANAGEMENT SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>34-1175140</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

PNC BANK, N.A.

25-1211909

(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?
59 60 63	TRUSTEE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

FIRST MERIT BANK

106 SOUTH MAIN STREET, 17TH FLOOR
AKRON, OH 44308

(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?
10 14 15 21 25 27 31 37 38			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
PNC BANK, N.A.	60 63	0
(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.
BLACKROCK INDEX EQUITY FUND A 40 EAST 52ND STREET NEW YORK, NY 10022	4 BASIS POINTS ANNUALLY-60 15 BASIS POINTS ANNUALLY-63	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, N.A.	60 63	0
(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.
HARBOR INTERNATIONAL FUND INV 111 S WACKER DRIVE, 34TH FLOOR CHICAGO, IL 60606	18 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-63	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, N.A.	63	0
(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.
PIMCO TOTAL RETURN FUND ADMIN 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	25 BASIS POINTS ANNUALLY-63	

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
PNC BANK, N.A.	59 60	0
(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.
DREYFUS MIDCAP INDEX FUND 200 PARK AVENUE NEW YORK, NY 10166	25 BASIS POINTS ANNUALLY-59 10 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, N.A.	60 63	0
(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.
T. ROWE PRICE EQUITY INCOME FUND R 100 EAST PRATT STREET BALTIMORE, MD 21202	15 BASIS POINTS ANNUALLY-60 50 BASIS POINTS ANNUALLY-63	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, N.A.	60 63	0
(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.
ROYCE TOTAL RETURN FUND SVC 745 5TH AVENUE, 24TH FLOOR NEW YORK, NY 10151	10 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-63	

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
PNC BANK, N.A.	59	0
(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.
PNC INVESTMENT CONTRACT FUND X 620 LIBERTY AVENUE PITTSBURGH, PA 15222		75 BASIS POINTS ANNUALLY-59
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, N.A.	59 60	0
(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.
JP MORGAN LARGE CAP GROWTH FUND A 30 DAN ROAD CANTON, MA 02021		25 BASIS POINTS ANNUALLY-59 25 BASIS POINTS ANNUALLY-60
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, N.A.	60 63	0
(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.
T. ROWE PRICE RETIREMENT 2010 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202		15 BASIS POINTS ANNUALLY-60 50 BASIS POINTS ANNUALLY-63

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
PNC BANK, N.A.	60 63	0
(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.
T. ROWE PRICE RETIREMENT 2045 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202		15 BASIS POINTS ANNUALLY-60 50 BASIS POINTS ANNUALLY-63
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, N.A.	60 63	0
(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.
T. ROWE PRICE RETIREMENT 2035 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202		15 BASIS POINTS ANNUALLY-60 50 BASIS POINTS ANNUALLY-63
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, N.A.	60 63	0
(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.
T. ROWE PRICE RETIREMENT 2020 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202		15 BASIS POINTS ANNUALLY-60 50 BASIS POINTS ANNUALLY-63

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
PNC BANK, N.A.	60 63	0

(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.
T. ROWE PRICE RETIREMENT 2050 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	15 BASIS POINTS ANNUALLY-60 50 BASIS POINTS ANNUALLY-63

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, N.A.	60 63	0

(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.
T. ROWE PRICE RETIREMENT 2030 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	15 BASIS POINTS ANNUALLY-60 50 BASIS POINTS ANNUALLY-63

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, N.A.	60 63	0

(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.
T. ROWE PRICE RETIREMENT 2040 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	15 BASIS POINTS ANNUALLY-60 50 BASIS POINTS ANNUALLY-63

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

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

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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>WAIKEM MANAGEMENT SERVICES, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WAIKEM MANAGEMENT SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>34-1175140</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: PNC EBT INVESTMENT CONTRACT FUND

b Name of sponsor of entity listed in (a): PNC BANK, N.A.

c EIN-PN <u>25-1198336-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>18940</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED CAPITAL PRESERVATION FUND

b Name of sponsor of entity listed in (a): FEDERATED WORLD CLASS INV MANAGER

c EIN-PN <u>22-2712853-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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 <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>WAKEM MANAGEMENT SERVICES, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WAKEM MANAGEMENT SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>34-1175140</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	38498	68825
	(9) Value of interest in common/collective trusts.....	1c(9)	27059	18940
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1992652	2070887
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2058209	2158652

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2058209	2158652
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	187329	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		187329
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	2325	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2325
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	51951	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		51951
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	11772	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	11702	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		70
(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)		31
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		242931
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		484637

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	377218	
(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)		377218
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	6976	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		6976
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		384194

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		100443
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: MCGLADREY LLP

(2) EIN: 42-0714325

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	
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		250000
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.	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

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

5b(1) Name of plan(s)

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

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 12/31/2012

A Name of plan <u>WAIKEM MANAGEMENT SERVICES, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WAIKEM MANAGEMENT SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>34-1175140</u>

Part I	Distributions
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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>25-1211909</u> <u>58-1428634</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	

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)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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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): _____

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

Financial Report
December 31, 2012

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Independent Auditor's Report

To the Plan Administrator
Waikem Management Services, Inc. 401(k) Profit Sharing Plan
Massillon, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Waikem Management Services, Inc. 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by PNC Bank, the current trustee of the Plan, and FirstMerit Bank, the former trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees hold/held the Plan's assets and execute/executed transactions. The Plan Administrator has obtained a certification from the current trustee as of and for the period from November 1, 2012 to December 31, 2012 and the former trustee from January 1, 2012 to October 31, 2012, and as of December 31, 2011, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Independent Auditor's Report (Continued)

Other Matter

The supplemental schedules of assets (held at end of year) and reportable transactions as of or for the year ended December 31, 2012, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by the current and former trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Cleveland, Ohio
August 13, 2013

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

**Statements of Net Assets Available for Benefits
December 31, 2012 and 2011**

	2012	2011
Assets		
Investments, at fair value		
Registered investment companies	\$ 2,070,887	\$ 1,992,652
Common/collective trusts	18,940	27,059
Total investments	2,089,827	2,019,711
Receivables		
Notes receivable from participants	68,825	38,498
Net assets available for benefits	\$ 2,158,652	\$ 2,058,209

See Notes to Financial Statements.

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2012

Investment income	
Net appreciation in fair value of investments	\$ 243,032
Interest and dividends	51,951
Total investment income	294,983
Additions	
Interest income on notes receivable from participants	2,325
Participant contributions	187,329
Total additions	189,654 484,637
Deductions	
Benefits paid to participants	377,218
Administrative expenses	6,976
Total deductions	384,194
Net increase	100,443
Net assets available for benefits	
Beginning	2,058,209
Ending	\$ 2,158,652

See Notes to Financial Statements.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 1. Description of the Plan

The following description of the Waikem Management Services, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all qualifying employees of Waikem Management Services, Inc. (the Company), which includes George Waikem Ford, Inc., Waikem Nissan, Inc., Waikem Motors, Inc., and National Car Leasing, Inc. All full-time employees are eligible to be participants in the Plan on the first day of the calendar quarter after completing six months of service and reaching age 21. The Plan is subject to the provisions of the Employee Retirement Income Securities Act of 1974 (ERISA).

Contributions: Participant contributions are voluntary. Contributions of earned compensation are tax deferred up to a maximum as established by the Internal Revenue Service (IRS). The contributions of highly compensated employees as defined by the IRS may be further limited. Participants may be eligible to contribute rollover amounts received as a lump-sum distribution from a qualified retirement plan of another employer if transferred to this plan directly, or by the participant within 60 days of receipt of the distribution from the previous plan. Such amount shall have no effect on the limits for maximum benefits and contributions as defined by the Plan. The Company may make a discretionary match contribution to all participants who are employed at the end of the Plan year. The Company also has the option to make discretionary nonelective contributions to the Plan each year. These contributions are allocated to the individual accounts of participants who are eligible for an allocation for the Plan year, based upon the participants' elective deferrals.

Participants' accounts: An account is maintained in the name of each participant. Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined. Forfeited balances of terminated participants' nonvested accounts are allocated to the participants in the same manner as the employer's contribution. The balance of forfeited, nonvested accounts was \$0 as of December 31, 2012 and 2011. For the year ended December 31, 2012, no forfeitures were allocated to the participants. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account for which the participant is vested.

Vesting: Each participant is fully vested with respect to their voluntary contributions and related income allocated to their account. Employer contributions vest at a rate of 20% per year after two years of service and reaching 100% after six years of service, or upon reaching the normal retirement age. Participants may not withdraw their tax-deferred contributions prior to reaching age 59½ except for reasons of financial hardship, disability, death or termination of employment.

Investment options: Upon enrollment in the Plan, a participant may direct employer and employee contributions in any percentage increments into any of the available investment options. Participants may change their investment options in accordance with the rules established by the plan administrator.

Notes receivable from participants: Participants may borrow from their fund accounts once each calendar year with a maximum of two outstanding notes receivable at any one time. The minimum note receivable is \$1,000 with the maximum note receivable not to exceed the lesser of \$50,000, or 50% of the vested account value. The note receivable amount will process as a reduction of the elected investment funds on a pro-rated basis. Note receivable terms may extend to a maximum of five years or up to thirty years for the purchase of a primary residence. The notes receivable have a fixed interest rate determined by the plan administrator. Principal and interest is paid ratably through payroll deduction.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 1. Description of the Plan (Continued)

Payment of benefits: On termination of service, a participant may receive a lump-sum amount equal to the vested amount of his or her account or upon death, disability or retirement. Participants may also elect to have distributions paid in the form of an annuity. Employees may withdraw their vested interest in the Plan under certain hardship conditions, as defined in the Plan agreement.

Administrative expenses: A portion of the Plan's administrative costs are paid by the Plan. Other administrative costs are paid by the Company at the Company's discretion.

Plan termination: Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all participants will become fully vested in their accounts.

Subsequent events: The plan administrator has evaluated subsequent events through August 13, 2013 the date the financial statements were available to be issued.

Note 2. Summary of Significant Accounting Policies

Basis of presentation: The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment valuation and income recognition: The Plan's investments are stated 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 securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Contributions: Participant contributions and Company matching contributions are recognized when the participant contributions are withheld from the participant's earnings. Additional discretionary contributions approved by the Company's board of directors are recognized in the year of service.

Payment of benefits: Distributions are recognized when paid.

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

Risks and uncertainties: The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Recently adopted accounting pronouncements: In May 2011, the Financial Accounting Standards Board (FASB) issued ASU 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. See Note 4 for impact of adoption.

Recently issued accounting pronouncement: In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, for non public entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financials. The adoption of ASU 2012-04 is not expected to have a material impact on subsequent periods.

Note 3. Information Certified or Provided by FirstMerit Bank and PNC Bank

The following is a summary of the Plan's asset information as of December 31, 2012 and 2011, and for the year ended December 31, 2012, included throughout the Plan's financial statements and supplemental schedules that were prepared by or derived from information provided by the trustees and furnished to the plan administrator. The client switched their benefit plan trustee from FirstMerit Bank to PNC Bank effective on November 1, 2012. The plan administrator has obtained certifications from the trustees that the information provided to the plan administrator by the trustees related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 3. Information Certified or Provided by FirstMerit Bank and PNC Bank (Continued)

The following table presents the fair value of the Plan's assets as certified by the trustee as of December 31. The fair value of individual assets representing 5% or more of the Plan's net assets are separately identified:

	2012	2011
Registered Investment Companies		
Blackrock Index Equity Cls A	\$ 111,154	\$ -
Dreyfus Midcap Index Fund	133,183	-
Harbor International Fund	155,967	-
JP Morgan Large Cap Growth A	168,986	-
PIMCO Tot Ret Fd - Adm Shares	116,623	-
Royce Total Return Fund	122,764	-
T. Rowe Price Equity Income R	117,558	-
T. Rowe Price Ret 2020 R	775,880	-
T. Rowe Price Ret 2040 R	207,278	-
American Century Equity Income	-	109,507
Columbia Acorn	-	159,595
Federated Max-Cap Index	-	125,559
Fidelity Advisor Small Cap	-	125,389
American Funds Growth Fund of America	-	168,710
T. Rowe Price Retirement 2040 Advantage	-	173,136
T. Rowe Price Retirement 2020 Advantage	-	656,094
Templeton Global Opportunities Fund	-	112,215
Loomis Sayles Bond Retail	-	122,597
Other registered investment companies	161,494	239,850
Total registered investment companies	\$ 2,070,887	\$ 1,992,652
Common/collective trusts		
PNC Investment Contract Fund	\$ 18,940	\$ -
Federated Capital Preservation Fund	-	27,059
Total common/collective trusts	\$ 18,940	\$ 27,059
Notes receivable from participants	\$ 68,825	\$ 38,498

FirstMerit Bank and PNC Bank also certified to the completeness and accuracy of net appreciation in the fair value of investments, and interest and dividend income for the year ended December 31, 2012, which included the following:

Net appreciation in fair value of investments	
Registered investment companies	<u>\$ 243,032</u>
Interest and dividends on investments	<u>\$ 51,951</u>
Interest income on notes receivable from participants	<u>\$ 2,325</u>

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

Shares of registered investment companies: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

Shares of common collective trusts: At December 31, 2012, the underlying guaranteed investment contracts are valued at cost which approximates fair value and wrap contracts are valued at the discounted present value of the difference between the current wrap contract cost and its replacement cost. At December 31, 2011, the shares of common collective trusts are valued at the total of the NAV of the underlying guaranteed investment contracts and short-term securities and wrap contracts held by the account.

The Plan's interest in the common collective trusts is valued based on the information reported by the investment advisor.

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, which 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 difference fair value measurement at the reporting date.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets measured at fair value as of December 31:

	2012			
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Intermediate Term Bond	116,623			116,623
Large Cap Stock - Value	117,558	-	-	117,558
Large Cap Stock - Blend	173,665	-	-	173,665
Large Cap Stock - Growth	1,251,127	-	-	1,251,127
Mid Cap Stock - Blend	133,183	-	-	133,183
Small Cap Stock - Blend	122,764	-	-	122,764
Foreign Stock - Blend	155,967	-	-	155,967
Common/collective trust	-	18,940	-	18,940
	<u>\$ 2,070,887</u>	<u>\$ 18,940</u>	<u>\$ -</u>	<u>\$ 2,089,827</u>
	2011			
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Fixed Income - Intermediate Bond	\$ 27,712	\$ -	\$ -	\$ 27,712
Fixed Income - Multisector Bond	122,597	-	-	122,597
Large Cap Stock - Value	109,507	-	-	109,507
Large Cap Stock - Blend	836,395	-	-	836,395
Large Cap Stock - Growth	424,546	-	-	424,546
Mid Cap Stock - Growth	159,595	-	-	159,595
Small Cap Stock - Blend	125,389	-	-	125,389
International Stock - Value	186,911	-	-	186,911
Common/collective trust	-	27,059	-	27,059
	<u>\$ 1,992,652</u>	<u>\$ 27,059</u>	<u>\$ -</u>	<u>\$ 2,019,711</u>

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements (Continued)

The following table sets forth additional disclosures of Plan's investments whose fair value is estimated using NAV per share (or its equivalent) as of December 31:

Investment	2012			
	FV	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
PNC Investment Contract Fund (a)	\$ 18,940	\$ -	Daily	None
Total	\$ 18,940	\$ -		
Investment	2011			
	FV	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
Federated Capital Preservation Fund (b)	\$ 27,059	\$ -	Daily	None
Total	\$ 27,059	\$ -		

(a) The investment objectives of the fund are to maximize current income, while maintaining principal and to provide for withdrawals for certain participant-initiated transactions under a plan without penalty or adjustments.

(b) The objectives of the fund are to maintain stability of principal and maximize current income.

Note 5. Tax Status

Effective December 1, 2007 and November 1, 2012, the Plan adopted a standardized form of a prototype plan sponsored by FirstMerit Bank and PNC Bank, respectively. The prototype plan received opinion letters from the IRS as to the prototype plan's qualified status. The prototype plan opinion letters have been relied upon by this Plan. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. As of December 31, 2012 and 2011, respectively, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to tax examinations by U.S. federal tax authorities for years before 2009.

Note 6. Party-in-Interest Transactions

FirstMerit Bank and PNC Bank are the trustees during 2012, as defined by the Plan. Fees paid by the Plan for administrative services provided by FirstMerit Bank and PNC Bank amounted to \$6,976, for the year ended December 31, 2012.

Supplemental Schedules

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

EIN 34-1175140

Plan No. 001

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

December 31, 2012

(a)	(b)	(c)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investments	Current Value
		Registered Investment Companies	
	Blackrock	Blackrock Index Equity Cls A	\$ 111,154
	Dreyfus	Dreyfus Midcap Index Fund	133,183
	Harbor Funds	Harbor International Fund	155,967
	JP Morgan	JP Morgan Large Cap Growth A	168,986
	PIMCO	PIMCO Tot Ret Fd - Adm Shares	116,623
	Royce Funds	Royce Total Return Fund	122,764
	T. Rowe Price	T. Rowe Price Retirement 2035 R	4,827
	T. Rowe Price	T. Rowe Price Retirement 2045 R	412
	T. Rowe Price	T. Rowe Price Equity Income R	117,558
	T. Rowe Price	T. Rowe Price Ret 2010 R	62,511
	T. Rowe Price	T. Rowe Price Ret 2020 R	775,880
	T. Rowe Price	T. Rowe Price Ret 2030 R	93,051
	T. Rowe Price	T. Rowe Price Ret 2040 R	207,278
	T. Rowe Price	T. Rowe Price Ret 2050 R	693
			<u>2,070,887</u>
		Common/Collective Trust	
*	PNC Bank	PNC Investment Contract Fund	18,940
*	Participants	Maturities at various dates through September 2017 interest rates ranging from 5.25% to 5.90%	<u>68,825</u>
			<u><u>\$ 2,158,652</u></u>

* Indicates party-in-interest

Note: This schedule is based on information which has been certified as complete and accurate by FirstMerit and PNC Bank, trustee sof the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA for participant-directed accounts.

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

EIN 34-1175140

Plan No. 001

Schedule H, Line 4(j) - Schedule of Reportable Transactions

Year Ended December 31, 2012

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value of Assets on Transaction Date	Net Gain (Loss)
Category (i) - single transaction in excess of 5 percent of beginning plan assets:						
Fidelity Cash: Cash Account - Deposit	Registered investment company	\$ -	\$ 222,018	\$ 222,018	\$ 222,018	\$ -
Fidelity Cash: Cash Account - Deposit	Registered investment company	-	2,024,137	2,024,137	2,024,137	-
Fidelity Cash: Cash Account - Withdrawal	Registered investment company	222,622	-	222,622	222,622	-
Fidelity Cash: Cash Account - Withdrawal	Registered investment company	2,024,137	-	2,024,137	2,024,137	-
American Century Equity Income	Registered investment company	-	115,356	102,556	115,356	12,799
Columbia Acorn	Registered investment company	-	127,319	115,640	127,319	11,679
Federated Max-Cap Index	Registered investment company	-	106,521	91,916	106,521	14,605
Fidelity Advisor Small Cap	Registered investment company	-	118,460	120,436	118,460	(1,977)
American Funds Growth Fund of America	Registered investment company	-	163,238	138,863	163,238	24,375
T. Rowe Price Retirement 2040 Advantage	Registered investment company	-	198,970	176,819	198,970	23,161
T. Rowe Price Retirement 2020 Advantage	Registered investment company	-	759,657	677,116	759,657	82,541
Loomis Sayles Bond Retail	Registered investment company	-	109,077	103,867	109,077	6,210

There were no category (ii), (iii), or (iv) transactions during the year ended December 31, 2012.

Rental expense and expenses incurred with transactions are not applicable.



CERTIFICATION FOR ENCLOSURE WITH FORM 5500

April 2013

Re: *PNC Investment Contract Fund*
Audited Financials 2012

Dear Plan Sponsor:

As a part of our ongoing commitment to you enclosed you will find the annual audited financial statement for the PNC Investment Contract Fund for 2012. Our records indicate your plan held a position in the fund as of December 31, 2012.

We certify that pursuant to Department of Labor Regulations §2520.103-9(c) the Fund Trustee will file with the Department of Labor on or before the filing due date a Form 5500 for the 2012 calendar year for the collective trust listed below. This filing will include an annual Statement of Assets and Liabilities for the following PNC Bank Collective Investment Trust Funds held by Employee Benefits plans:

FUND	TRUST NO.	FUND EIN
PNC EBT Investment Contract Fund	1028398	25-1197336

As always, if you have any questions or need any additional information, please do not hesitate to contact us at 800-762-0061.

I, Sherri L. Painter, Senior Vice President, certify the accuracy and completeness of the information provided in this certification and in the above-described Statement of Assets and Liabilities.

Sincerely,

A handwritten signature in cursive script that reads "Sherri L. Painter".

Sherri L. Painter
Senior Vice President
Director, Vested Interest Plan Administration

Cc: Enclosure

The PNC Financial Services Group, Inc. ("PNC") uses the service marks "PNC Wealth Management", "PNC Institutional Investments" and "Hawthorn PNC Family Wealth" to provide investment and wealth management, fiduciary services, non-discretionary defined contribution plan services and investment options, FDIC-insured banking products and services and lending of funds through its subsidiary, PNC Bank, National Association, which is a **Member FDIC**, and uses the service marks "PNC Wealth Management" and "Hawthorn PNC Family Wealth" to provide certain fiduciary and agency services through its subsidiary, PNC Delaware Trust Company. PNC does not provide legal, tax or accounting advice. PNC does not provide investment advice to Vested Interest plan sponsors or participants.

Investments: Not FDIC Insured. No Bank Guarantee. May Lose Value.

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A member of The PNC Financial Services Group

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www.pnc.com

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

Financial Report
December 31, 2012

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Independent Auditor's Report

To the Plan Administrator
Waikem Management Services, Inc. 401(k) Profit Sharing Plan
Massillon, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Waikem Management Services, Inc. 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by PNC Bank, the current trustee of the Plan, and FirstMerit Bank, the former trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees hold/held the Plan's assets and execute/executed transactions. The Plan Administrator has obtained a certification from the current trustee as of and for the period from November 1, 2012 to December 31, 2012 and the former trustee from January 1, 2012 to October 31, 2012, and as of December 31, 2011, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Independent Auditor's Report (Continued)

Other Matter

The supplemental schedules of assets (held at end of year) and reportable transactions as of or for the year ended December 31, 2012, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by the current and former trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in cursive script that reads "McGladrey LLP".

Cleveland, Ohio
August 13, 2013

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401(k) Profit Sharing Plan**

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December 31, 2012 and 2011**

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The following description of the Waikem Management Services, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all qualifying employees of Waikem Management Services, Inc. (the Company), which includes George Waikem Ford, Inc., Waikem Nissan, Inc., Waikem Motors, Inc., and National Car Leasing, Inc. All full-time employees are eligible to be participants in the Plan on the first day of the calendar quarter after completing six months of service and reaching age 21. The Plan is subject to the provisions of the Employee Retirement Income Securities Act of 1974 (ERISA).

Contributions: Participant contributions are voluntary. Contributions of earned compensation are tax deferred up to a maximum as established by the Internal Revenue Service (IRS). The contributions of highly compensated employees as defined by the IRS may be further limited. Participants may be eligible to contribute rollover amounts received as a lump-sum distribution from a qualified retirement plan of another employer if transferred to this plan directly, or by the participant within 60 days of receipt of the distribution from the previous plan. Such amount shall have no effect on the limits for maximum benefits and contributions as defined by the Plan. The Company may make a discretionary match contribution to all participants who are employed at the end of the Plan year. The Company also has the option to make discretionary nonelective contributions to the Plan each year. These contributions are allocated to the individual accounts of participants who are eligible for an allocation for the Plan year, based upon the participants' elective deferrals.

Participants' accounts: An account is maintained in the name of each participant. Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined. Forfeited balances of terminated participants' nonvested accounts are allocated to the participants in the same manner as the employer's contribution. The balance of forfeited, nonvested accounts was \$0 as of December 31, 2012 and 2011. For the year ended December 31, 2012, no forfeitures were allocated to the participants. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account for which the participant is vested.

Vesting: Each participant is fully vested with respect to their voluntary contributions and related income allocated to their account. Employer contributions vest at a rate of 20% per year after two years of service and reaching 100% after six years of service, or upon reaching the normal retirement age. Participants may not withdraw their tax-deferred contributions prior to reaching age 59½ except for reasons of financial hardship, disability, death or termination of employment.

Investment options: Upon enrollment in the Plan, a participant may direct employer and employee contributions in any percentage increments into any of the available investment options. Participants may change their investment options in accordance with the rules established by the plan administrator.

Notes receivable from participants: Participants may borrow from their fund accounts once each calendar year with a maximum of two outstanding notes receivable at any one time. The minimum note receivable is \$1,000 with the maximum note receivable not to exceed the lesser of \$50,000, or 50% of the vested account value. The note receivable amount will process as a reduction of the elected investment funds on a pro-rated basis. Note receivable terms may extend to a maximum of five years or up to thirty years for the purchase of a primary residence. The notes receivable have a fixed interest rate determined by the plan administrator. Principal and interest is paid ratably through payroll deduction.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 1. Description of the Plan (Continued)

Payment of benefits: On termination of service, a participant may receive a lump-sum amount equal to the vested amount of his or her account or upon death, disability or retirement. Participants may also elect to have distributions paid in the form of an annuity. Employees may withdraw their vested interest in the Plan under certain hardship conditions, as defined in the Plan agreement.

Administrative expenses: A portion of the Plan's administrative costs are paid by the Plan. Other administrative costs are paid by the Company at the Company's discretion.

Plan termination: Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all participants will become fully vested in their accounts.

Subsequent events: The plan administrator has evaluated subsequent events through August 13, 2013 the date the financial statements were available to be issued.

Note 2. Summary of Significant Accounting Policies

Basis of presentation: The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment valuation and income recognition: The Plan's investments are stated 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 securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Contributions: Participant contributions and Company matching contributions are recognized when the participant contributions are withheld from the participant's earnings. Additional discretionary contributions approved by the Company's board of directors are recognized in the year of service.

Payment of benefits: Distributions are recognized when paid.

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

Risks and uncertainties: The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Recently adopted accounting pronouncements: In May 2011, the Financial Accounting Standards Board (FASB) issued ASU 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. See Note 4 for impact of adoption.

Recently issued accounting pronouncement: In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, for non public entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financials. The adoption of ASU 2012-04 is not expected to have a material impact on subsequent periods.

Note 3. Information Certified or Provided by FirstMerit Bank and PNC Bank

The following is a summary of the Plan's asset information as of December 31, 2012 and 2011, and for the year ended December 31, 2012, included throughout the Plan's financial statements and supplemental schedules that were prepared by or derived from information provided by the trustees and furnished to the plan administrator. The client switched their benefit plan trustee from FirstMerit Bank to PNC Bank effective on November 1, 2012. The plan administrator has obtained certifications from the trustees that the information provided to the plan administrator by the trustees related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 3. Information Certified or Provided by FirstMerit Bank and PNC Bank (Continued)

The following table presents the fair value of the Plan's assets as certified by the trustee as of December 31. The fair value of individual assets representing 5% or more of the Plan's net assets are separately identified:

	2012	2011
Registered Investment Companies		
Blackrock Index Equity Cls A	\$ 111,154	\$ -
Dreyfus Midcap Index Fund	133,183	-
Harbor International Fund	155,967	-
JP Morgan Large Cap Growth A	168,986	-
PIMCO Tot Ret Fd - Adm Shares	116,623	-
Royce Total Return Fund	122,764	-
T. Rowe Price Equity Income R	117,558	-
T. Rowe Price Ret 2020 R	775,880	-
T. Rowe Price Ret 2040 R	207,278	-
American Century Equity Income	-	109,507
Columbia Acorn	-	159,595
Federated Max-Cap Index	-	125,559
Fidelity Advisor Small Cap	-	125,389
American Funds Growth Fund of America	-	168,710
T. Rowe Price Retirement 2040 Advantage	-	173,136
T. Rowe Price Retirement 2020 Advantage	-	656,094
Templeton Global Opportunities Fund	-	112,215
Loomis Sayles Bond Retail	-	122,597
Other registered investment companies	161,494	239,850
Total registered investment companies	\$ 2,070,887	\$ 1,992,652
Common/collective trusts		
PNC Investment Contract Fund	\$ 18,940	\$ -
Federated Capital Preservation Fund	-	27,059
Total common/collective trusts	\$ 18,940	\$ 27,059
Notes receivable from participants	\$ 68,825	\$ 38,498

FirstMerit Bank and PNC Bank also certified to the completeness and accuracy of net appreciation in the fair value of investments, and interest and dividend income for the year ended December 31, 2012, which included the following:

Net appreciation in fair value of investments	
Registered investment companies	<u>\$ 243,032</u>
Interest and dividends on investments	<u>\$ 51,951</u>
Interest income on notes receivable from participants	<u>\$ 2,325</u>

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

Shares of registered investment companies: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

Shares of common collective trusts: At December 31, 2012, the underlying guaranteed investment contracts are valued at cost which approximates fair value and wrap contracts are valued at the discounted present value of the difference between the current wrap contract cost and its replacement cost. At December 31, 2011, the shares of common collective trusts are valued at the total of the NAV of the underlying guaranteed investment contracts and short-term securities and wrap contracts held by the account.

The Plan's interest in the common collective trusts is valued based on the information reported by the investment advisor.

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, which 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 difference fair value measurement at the reporting date.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets measured at fair value as of December 31:

2012				
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Intermediate Term Bond	116,623			116,623
Large Cap Stock - Value	117,558	-	-	117,558
Large Cap Stock - Blend	173,665	-	-	173,665
Large Cap Stock - Growth	1,251,127	-	-	1,251,127
Mid Cap Stock - Blend	133,183	-	-	133,183
Small Cap Stock - Blend	122,764	-	-	122,764
Foreign Stock - Blend	155,967	-	-	155,967
Common/collective trust	-	18,940	-	18,940
	<u>\$ 2,070,887</u>	<u>\$ 18,940</u>	<u>\$ -</u>	<u>\$ 2,089,827</u>
2011				
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Fixed Income - Intermediate Bond	\$ 27,712	\$ -	\$ -	\$ 27,712
Fixed Income - Multisector Bond	122,597	-	-	122,597
Large Cap Stock - Value	109,507	-	-	109,507
Large Cap Stock - Blend	836,395	-	-	836,395
Large Cap Stock - Growth	424,546	-	-	424,546
Mid Cap Stock - Growth	159,595	-	-	159,595
Small Cap Stock - Blend	125,389	-	-	125,389
International Stock - Value	186,911	-	-	186,911
Common/collective trust	-	27,059	-	27,059
	<u>\$ 1,992,652</u>	<u>\$ 27,059</u>	<u>\$ -</u>	<u>\$ 2,019,711</u>

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements (Continued)

The following table sets forth additional disclosures of Plan's investments whose fair value is estimated using NAV per share (or its equivalent) as of December 31:

Investment	2012			
	FV	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
PNC Investment Contract Fund (a)	\$ 18,940	\$ -	Daily	None
Total	\$ 18,940	\$ -		
Investment	2011			
	FV	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
Federated Capital Preservation Fund (b)	\$ 27,059	\$ -	Daily	None
Total	\$ 27,059	\$ -		

(a) The investment objectives of the fund are to maximize current income, while maintaining principal and to provide for withdrawals for certain participant-initiated transactions under a plan without penalty or adjustments.

(b) The objectives of the fund are to maintain stability of principal and maximize current income.

Note 5. Tax Status

Effective December 1, 2007 and November 1, 2012, the Plan adopted a standardized form of a prototype plan sponsored by FirstMerit Bank and PNC Bank, respectively. The prototype plan received opinion letters from the IRS as to the prototype plan's qualified status. The prototype plan opinion letters have been relied upon by this Plan. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. As of December 31, 2012 and 2011, respectively, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to tax examinations by U.S. federal tax authorities for years before 2009.

Note 6. Party-in-Interest Transactions

FirstMerit Bank and PNC Bank are the trustees during 2012, as defined by the Plan. Fees paid by the Plan for administrative services provided by FirstMerit Bank and PNC Bank amounted to \$6,976, for the year ended December 31, 2012.

Supplemental Schedules

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

EIN 34-1175140

Plan No. 001

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

December 31, 2012

(a)	(b)	(c)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investments	Current Value
		Registered Investment Companies	
	Blackrock	Blackrock Index Equity Cls A	\$ 111,154
	Dreyfus	Dreyfus Midcap Index Fund	133,183
	Harbor Funds	Harbor International Fund	155,967
	JP Morgan	JP Morgan Large Cap Growth A	168,986
	PIMCO	PIMCO Tot Ret Fd - Adm Shares	116,623
	Royce Funds	Royce Total Return Fund	122,764
	T. Rowe Price	T. Rowe Price Retirement 2035 R	4,827
	T. Rowe Price	T. Rowe Price Retirement 2045 R	412
	T. Rowe Price	T. Rowe Price Equity Income R	117,558
	T. Rowe Price	T. Rowe Price Ret 2010 R	62,511
	T. Rowe Price	T. Rowe Price Ret 2020 R	775,880
	T. Rowe Price	T. Rowe Price Ret 2030 R	93,051
	T. Rowe Price	T. Rowe Price Ret 2040 R	207,278
	T. Rowe Price	T. Rowe Price Ret 2050 R	693
			2,070,887
		Common/Collective Trust	
*	PNC Bank	PNC Investment Contract Fund	18,940
*	Participants	Maturities at various dates through September 2017 interest rates ranging from 5.25% to 5.90%	68,825
			\$ 2,158,652

* Indicates party-in-interest

Note: This schedule is based on information which has been certified as complete and accurate by FirstMerit and PNC Bank, trustee sof the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA for participant-directed accounts.

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

EIN 34-1175140

Plan No. 001

Schedule H, Line 4(j) - Schedule of Reportable Transactions

Year Ended December 31, 2012

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value of Assets on Transaction Date	Net Gain (Loss)
Category (i) - single transaction in excess of 5 percent of beginning plan assets:						
Fidelity Cash: Cash Account - Deposit	Registered investment company	\$ -	\$ 222,018	\$ 222,018	\$ 222,018	\$ -
Fidelity Cash: Cash Account - Deposit	Registered investment company	-	2,024,137	2,024,137	2,024,137	-
Fidelity Cash: Cash Account - Withdrawal	Registered investment company	222,622	-	222,622	222,622	-
Fidelity Cash: Cash Account - Withdrawal	Registered investment company	2,024,137	-	2,024,137	2,024,137	-
American Century Equity Income	Registered investment company	-	115,356	102,556	115,356	12,799
Columbia Acorn	Registered investment company	-	127,319	115,640	127,319	11,679
Federated Max-Cap Index	Registered investment company	-	106,521	91,916	106,521	14,605
Fidelity Advisor Small Cap	Registered investment company	-	118,460	120,436	118,460	(1,977)
American Funds Growth Fund of America	Registered investment company	-	163,238	138,863	163,238	24,375
T. Rowe Price Retirement 2040 Advantage	Registered investment company	-	198,970	176,819	198,970	23,161
T. Rowe Price Retirement 2020 Advantage	Registered investment company	-	759,657	677,116	759,657	82,541
Loomis Sayles Bond Retail	Registered investment company	-	109,077	103,867	109,077	6,210

There were no category (ii), (iii), or (iv) transactions during the year ended December 31, 2012.

Rental expense and expenses incurred with transactions are not applicable.

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

Financial Report
December 31, 2012

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Independent Auditor's Report

To the Plan Administrator
Waikem Management Services, Inc. 401(k) Profit Sharing Plan
Massillon, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Waikem Management Services, Inc. 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by PNC Bank, the current trustee of the Plan, and FirstMerit Bank, the former trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees hold/held the Plan's assets and execute/executed transactions. The Plan Administrator has obtained a certification from the current trustee as of and for the period from November 1, 2012 to December 31, 2012 and the former trustee from January 1, 2012 to October 31, 2012, and as of December 31, 2011, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Independent Auditor's Report (Continued)

Other Matter

The supplemental schedules of assets (held at end of year) and reportable transactions as of or for the year ended December 31, 2012, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by the current and former trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Cleveland, Ohio
August 13, 2013

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

**Statements of Net Assets Available for Benefits
December 31, 2012 and 2011**

	2012	2011
Assets		
Investments, at fair value		
Registered investment companies	\$ 2,070,887	\$ 1,992,652
Common/collective trusts	18,940	27,059
Total investments	2,089,827	2,019,711
Receivables		
Notes receivable from participants	68,825	38,498
Net assets available for benefits	\$ 2,158,652	\$ 2,058,209

See Notes to Financial Statements.

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2012

Investment income	
Net appreciation in fair value of investments	\$ 243,032
Interest and dividends	51,951
Total investment income	294,983
Additions	
Interest income on notes receivable from participants	2,325
Participant contributions	187,329
Total additions	189,654 484,637
Deductions	
Benefits paid to participants	377,218
Administrative expenses	6,976
Total deductions	384,194
Net increase	100,443
Net assets available for benefits	
Beginning	2,058,209
Ending	\$ 2,158,652

See Notes to Financial Statements.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 1. Description of the Plan

The following description of the Waikem Management Services, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all qualifying employees of Waikem Management Services, Inc. (the Company), which includes George Waikem Ford, Inc., Waikem Nissan, Inc., Waikem Motors, Inc., and National Car Leasing, Inc. All full-time employees are eligible to be participants in the Plan on the first day of the calendar quarter after completing six months of service and reaching age 21. The Plan is subject to the provisions of the Employee Retirement Income Securities Act of 1974 (ERISA).

Contributions: Participant contributions are voluntary. Contributions of earned compensation are tax deferred up to a maximum as established by the Internal Revenue Service (IRS). The contributions of highly compensated employees as defined by the IRS may be further limited. Participants may be eligible to contribute rollover amounts received as a lump-sum distribution from a qualified retirement plan of another employer if transferred to this plan directly, or by the participant within 60 days of receipt of the distribution from the previous plan. Such amount shall have no effect on the limits for maximum benefits and contributions as defined by the Plan. The Company may make a discretionary match contribution to all participants who are employed at the end of the Plan year. The Company also has the option to make discretionary nonelective contributions to the Plan each year. These contributions are allocated to the individual accounts of participants who are eligible for an allocation for the Plan year, based upon the participants' elective deferrals.

Participants' accounts: An account is maintained in the name of each participant. Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined. Forfeited balances of terminated participants' nonvested accounts are allocated to the participants in the same manner as the employer's contribution. The balance of forfeited, nonvested accounts was \$0 as of December 31, 2012 and 2011. For the year ended December 31, 2012, no forfeitures were allocated to the participants. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account for which the participant is vested.

Vesting: Each participant is fully vested with respect to their voluntary contributions and related income allocated to their account. Employer contributions vest at a rate of 20% per year after two years of service and reaching 100% after six years of service, or upon reaching the normal retirement age. Participants may not withdraw their tax-deferred contributions prior to reaching age 59½ except for reasons of financial hardship, disability, death or termination of employment.

Investment options: Upon enrollment in the Plan, a participant may direct employer and employee contributions in any percentage increments into any of the available investment options. Participants may change their investment options in accordance with the rules established by the plan administrator.

Notes receivable from participants: Participants may borrow from their fund accounts once each calendar year with a maximum of two outstanding notes receivable at any one time. The minimum note receivable is \$1,000 with the maximum note receivable not to exceed the lesser of \$50,000, or 50% of the vested account value. The note receivable amount will process as a reduction of the elected investment funds on a pro-rated basis. Note receivable terms may extend to a maximum of five years or up to thirty years for the purchase of a primary residence. The notes receivable have a fixed interest rate determined by the plan administrator. Principal and interest is paid ratably through payroll deduction.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 1. Description of the Plan (Continued)

Payment of benefits: On termination of service, a participant may receive a lump-sum amount equal to the vested amount of his or her account or upon death, disability or retirement. Participants may also elect to have distributions paid in the form of an annuity. Employees may withdraw their vested interest in the Plan under certain hardship conditions, as defined in the Plan agreement.

Administrative expenses: A portion of the Plan's administrative costs are paid by the Plan. Other administrative costs are paid by the Company at the Company's discretion.

Plan termination: Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all participants will become fully vested in their accounts.

Subsequent events: The plan administrator has evaluated subsequent events through August 13, 2013 the date the financial statements were available to be issued.

Note 2. Summary of Significant Accounting Policies

Basis of presentation: The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment valuation and income recognition: The Plan's investments are stated 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 securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Contributions: Participant contributions and Company matching contributions are recognized when the participant contributions are withheld from the participant's earnings. Additional discretionary contributions approved by the Company's board of directors are recognized in the year of service.

Payment of benefits: Distributions are recognized when paid.

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

Risks and uncertainties: The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Recently adopted accounting pronouncements: In May 2011, the Financial Accounting Standards Board (FASB) issued ASU 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. See Note 4 for impact of adoption.

Recently issued accounting pronouncement: In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, for non public entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financials. The adoption of ASU 2012-04 is not expected to have a material impact on subsequent periods.

Note 3. Information Certified or Provided by FirstMerit Bank and PNC Bank

The following is a summary of the Plan's asset information as of December 31, 2012 and 2011, and for the year ended December 31, 2012, included throughout the Plan's financial statements and supplemental schedules that were prepared by or derived from information provided by the trustees and furnished to the plan administrator. The client switched their benefit plan trustee from FirstMerit Bank to PNC Bank effective on November 1, 2012. The plan administrator has obtained certifications from the trustees that the information provided to the plan administrator by the trustees related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 3. Information Certified or Provided by FirstMerit Bank and PNC Bank (Continued)

The following table presents the fair value of the Plan's assets as certified by the trustee as of December 31. The fair value of individual assets representing 5% or more of the Plan's net assets are separately identified:

	2012	2011
Registered Investment Companies		
Blackrock Index Equity Cls A	\$ 111,154	\$ -
Dreyfus Midcap Index Fund	133,183	-
Harbor International Fund	155,967	-
JP Morgan Large Cap Growth A	168,986	-
PIMCO Tot Ret Fd - Adm Shares	116,623	-
Royce Total Return Fund	122,764	-
T. Rowe Price Equity Income R	117,558	-
T. Rowe Price Ret 2020 R	775,880	-
T. Rowe Price Ret 2040 R	207,278	-
American Century Equity Income	-	109,507
Columbia Acorn	-	159,595
Federated Max-Cap Index	-	125,559
Fidelity Advisor Small Cap	-	125,389
American Funds Growth Fund of America	-	168,710
T. Rowe Price Retirement 2040 Advantage	-	173,136
T. Rowe Price Retirement 2020 Advantage	-	656,094
Templeton Global Opportunities Fund	-	112,215
Loomis Sayles Bond Retail	-	122,597
Other registered investment companies	161,494	239,850
Total registered investment companies	\$ 2,070,887	\$ 1,992,652
Common/collective trusts		
PNC Investment Contract Fund	\$ 18,940	\$ -
Federated Capital Preservation Fund	-	27,059
Total common/collective trusts	\$ 18,940	\$ 27,059
Notes receivable from participants	\$ 68,825	\$ 38,498

FirstMerit Bank and PNC Bank also certified to the completeness and accuracy of net appreciation in the fair value of investments, and interest and dividend income for the year ended December 31, 2012, which included the following:

Net appreciation in fair value of investments	
Registered investment companies	<u>\$ 243,032</u>
Interest and dividends on investments	<u>\$ 51,951</u>
Interest income on notes receivable from participants	<u>\$ 2,325</u>

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

Shares of registered investment companies: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

Shares of common collective trusts: At December 31, 2012, the underlying guaranteed investment contracts are valued at cost which approximates fair value and wrap contracts are valued at the discounted present value of the difference between the current wrap contract cost and its replacement cost. At December 31, 2011, the shares of common collective trusts are valued at the total of the NAV of the underlying guaranteed investment contracts and short-term securities and wrap contracts held by the account.

The Plan's interest in the common collective trusts is valued based on the information reported by the investment advisor.

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, which 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 difference fair value measurement at the reporting date.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets measured at fair value as of December 31:

2012				
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Intermediate Term Bond	116,623			116,623
Large Cap Stock - Value	117,558	-	-	117,558
Large Cap Stock - Blend	173,665	-	-	173,665
Large Cap Stock - Growth	1,251,127	-	-	1,251,127
Mid Cap Stock - Blend	133,183	-	-	133,183
Small Cap Stock - Blend	122,764	-	-	122,764
Foreign Stock - Blend	155,967	-	-	155,967
Common/collective trust	-	18,940	-	18,940
	<u>\$ 2,070,887</u>	<u>\$ 18,940</u>	<u>\$ -</u>	<u>\$ 2,089,827</u>
2011				
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Fixed Income - Intermediate Bond	\$ 27,712	\$ -	\$ -	\$ 27,712
Fixed Income - Multisector Bond	122,597	-	-	122,597
Large Cap Stock - Value	109,507	-	-	109,507
Large Cap Stock - Blend	836,395	-	-	836,395
Large Cap Stock - Growth	424,546	-	-	424,546
Mid Cap Stock - Growth	159,595	-	-	159,595
Small Cap Stock - Blend	125,389	-	-	125,389
International Stock - Value	186,911	-	-	186,911
Common/collective trust	-	27,059	-	27,059
	<u>\$ 1,992,652</u>	<u>\$ 27,059</u>	<u>\$ -</u>	<u>\$ 2,019,711</u>

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements (Continued)

The following table sets forth additional disclosures of Plan's investments whose fair value is estimated using NAV per share (or its equivalent) as of December 31:

Investment	2012			
	FV	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
PNC Investment Contract Fund (a)	\$ 18,940	\$ -	Daily	None
Total	\$ 18,940	\$ -		
Investment	2011			
	FV	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
Federated Capital Preservation Fund (b)	\$ 27,059	\$ -	Daily	None
Total	\$ 27,059	\$ -		

(a) The investment objectives of the fund are to maximize current income, while maintaining principal and to provide for withdrawals for certain participant-initiated transactions under a plan without penalty or adjustments.

(b) The objectives of the fund are to maintain stability of principal and maximize current income.

Note 5. Tax Status

Effective December 1, 2007 and November 1, 2012, the Plan adopted a standardized form of a prototype plan sponsored by FirstMerit Bank and PNC Bank, respectively. The prototype plan received opinion letters from the IRS as to the prototype plan's qualified status. The prototype plan opinion letters have been relied upon by this Plan. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. As of December 31, 2012 and 2011, respectively, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to tax examinations by U.S. federal tax authorities for years before 2009.

Note 6. Party-in-Interest Transactions

FirstMerit Bank and PNC Bank are the trustees during 2012, as defined by the Plan. Fees paid by the Plan for administrative services provided by FirstMerit Bank and PNC Bank amounted to \$6,976, for the year ended December 31, 2012.

Supplemental Schedules

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

EIN 34-1175140

Plan No. 001

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

December 31, 2012

(a)	(b)	(c)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investments	Current Value
		Registered Investment Companies	
	Blackrock	Blackrock Index Equity Cls A	\$ 111,154
	Dreyfus	Dreyfus Midcap Index Fund	133,183
	Harbor Funds	Harbor International Fund	155,967
	JP Morgan	JP Morgan Large Cap Growth A	168,986
	PIMCO	PIMCO Tot Ret Fd - Adm Shares	116,623
	Royce Funds	Royce Total Return Fund	122,764
	T. Rowe Price	T. Rowe Price Retirement 2035 R	4,827
	T. Rowe Price	T. Rowe Price Retirement 2045 R	412
	T. Rowe Price	T. Rowe Price Equity Income R	117,558
	T. Rowe Price	T. Rowe Price Ret 2010 R	62,511
	T. Rowe Price	T. Rowe Price Ret 2020 R	775,880
	T. Rowe Price	T. Rowe Price Ret 2030 R	93,051
	T. Rowe Price	T. Rowe Price Ret 2040 R	207,278
	T. Rowe Price	T. Rowe Price Ret 2050 R	693
			2,070,887
		Common/Collective Trust	
*	PNC Bank	PNC Investment Contract Fund	18,940
*	Participants	Maturities at various dates through September 2017 interest rates ranging from 5.25% to 5.90%	68,825
			\$ 2,158,652

* Indicates party-in-interest

Note: This schedule is based on information which has been certified as complete and accurate by FirstMerit and PNC Bank, trustee sof the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA for participant-directed accounts.

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

EIN 34-1175140

Plan No. 001

Schedule H, Line 4(j) - Schedule of Reportable Transactions

Year Ended December 31, 2012

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value of Assets on Transaction Date	Net Gain (Loss)
Category (i) - single transaction in excess of 5 percent of beginning plan assets:						
Fidelity Cash: Cash Account - Deposit	Registered investment company	\$ -	\$ 222,018	\$ 222,018	\$ 222,018	\$ -
Fidelity Cash: Cash Account - Deposit	Registered investment company	-	2,024,137	2,024,137	2,024,137	-
Fidelity Cash: Cash Account - Withdrawal	Registered investment company	222,622	-	222,622	222,622	-
Fidelity Cash: Cash Account - Withdrawal	Registered investment company	2,024,137	-	2,024,137	2,024,137	-
American Century Equity Income	Registered investment company	-	115,356	102,556	115,356	12,799
Columbia Acorn	Registered investment company	-	127,319	115,640	127,319	11,679
Federated Max-Cap Index	Registered investment company	-	106,521	91,916	106,521	14,605
Fidelity Advisor Small Cap	Registered investment company	-	118,460	120,436	118,460	(1,977)
American Funds Growth Fund of America	Registered investment company	-	163,238	138,863	163,238	24,375
T. Rowe Price Retirement 2040 Advantage	Registered investment company	-	198,970	176,819	198,970	23,161
T. Rowe Price Retirement 2020 Advantage	Registered investment company	-	759,657	677,116	759,657	82,541
Loomis Sayles Bond Retail	Registered investment company	-	109,077	103,867	109,077	6,210

There were no category (ii), (iii), or (iv) transactions during the year ended December 31, 2012.

Rental expense and expenses incurred with transactions are not applicable.

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

Financial Report
December 31, 2012

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Independent Auditor's Report

To the Plan Administrator
Waikem Management Services, Inc. 401(k) Profit Sharing Plan
Massillon, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Waikem Management Services, Inc. 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by PNC Bank, the current trustee of the Plan, and FirstMerit Bank, the former trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees hold/held the Plan's assets and execute/executed transactions. The Plan Administrator has obtained a certification from the current trustee as of and for the period from November 1, 2012 to December 31, 2012 and the former trustee from January 1, 2012 to October 31, 2012, and as of December 31, 2011, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Independent Auditor's Report (Continued)

Other Matter

The supplemental schedules of assets (held at end of year) and reportable transactions as of or for the year ended December 31, 2012, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by the current and former trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "McGladrey LLP". The signature is written in a cursive, flowing style.

Cleveland, Ohio
August 13, 2013

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits
December 31, 2012 and 2011

	2012	2011
Assets		
Investments, at fair value		
Registered investment companies	\$ 2,070,887	\$ 1,992,652
Common/collective trusts	18,940	27,059
Total investments	2,089,827	2,019,711
Receivables		
Notes receivable from participants	68,825	38,498
Net assets available for benefits	\$ 2,158,652	\$ 2,058,209

See Notes to Financial Statements.

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2012

Investment income	
Net appreciation in fair value of investments	\$ 243,032
Interest and dividends	51,951
Total investment income	294,983
Additions	
Interest income on notes receivable from participants	2,325
Participant contributions	187,329
Total additions	189,654 484,637
Deductions	
Benefits paid to participants	377,218
Administrative expenses	6,976
Total deductions	384,194
Net increase	100,443
Net assets available for benefits	
Beginning	2,058,209
Ending	\$ 2,158,652

See Notes to Financial Statements.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 1. Description of the Plan

The following description of the Waikem Management Services, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all qualifying employees of Waikem Management Services, Inc. (the Company), which includes George Waikem Ford, Inc., Waikem Nissan, Inc., Waikem Motors, Inc., and National Car Leasing, Inc. All full-time employees are eligible to be participants in the Plan on the first day of the calendar quarter after completing six months of service and reaching age 21. The Plan is subject to the provisions of the Employee Retirement Income Securities Act of 1974 (ERISA).

Contributions: Participant contributions are voluntary. Contributions of earned compensation are tax deferred up to a maximum as established by the Internal Revenue Service (IRS). The contributions of highly compensated employees as defined by the IRS may be further limited. Participants may be eligible to contribute rollover amounts received as a lump-sum distribution from a qualified retirement plan of another employer if transferred to this plan directly, or by the participant within 60 days of receipt of the distribution from the previous plan. Such amount shall have no effect on the limits for maximum benefits and contributions as defined by the Plan. The Company may make a discretionary match contribution to all participants who are employed at the end of the Plan year. The Company also has the option to make discretionary nonelective contributions to the Plan each year. These contributions are allocated to the individual accounts of participants who are eligible for an allocation for the Plan year, based upon the participants' elective deferrals.

Participants' accounts: An account is maintained in the name of each participant. Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined. Forfeited balances of terminated participants' nonvested accounts are allocated to the participants in the same manner as the employer's contribution. The balance of forfeited, nonvested accounts was \$0 as of December 31, 2012 and 2011. For the year ended December 31, 2012, no forfeitures were allocated to the participants. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account for which the participant is vested.

Vesting: Each participant is fully vested with respect to their voluntary contributions and related income allocated to their account. Employer contributions vest at a rate of 20% per year after two years of service and reaching 100% after six years of service, or upon reaching the normal retirement age. Participants may not withdraw their tax-deferred contributions prior to reaching age 59½ except for reasons of financial hardship, disability, death or termination of employment.

Investment options: Upon enrollment in the Plan, a participant may direct employer and employee contributions in any percentage increments into any of the available investment options. Participants may change their investment options in accordance with the rules established by the plan administrator.

Notes receivable from participants: Participants may borrow from their fund accounts once each calendar year with a maximum of two outstanding notes receivable at any one time. The minimum note receivable is \$1,000 with the maximum note receivable not to exceed the lesser of \$50,000, or 50% of the vested account value. The note receivable amount will process as a reduction of the elected investment funds on a pro-rated basis. Note receivable terms may extend to a maximum of five years or up to thirty years for the purchase of a primary residence. The notes receivable have a fixed interest rate determined by the plan administrator. Principal and interest is paid ratably through payroll deduction.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 1. Description of the Plan (Continued)

Payment of benefits: On termination of service, a participant may receive a lump-sum amount equal to the vested amount of his or her account or upon death, disability or retirement. Participants may also elect to have distributions paid in the form of an annuity. Employees may withdraw their vested interest in the Plan under certain hardship conditions, as defined in the Plan agreement.

Administrative expenses: A portion of the Plan's administrative costs are paid by the Plan. Other administrative costs are paid by the Company at the Company's discretion.

Plan termination: Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all participants will become fully vested in their accounts.

Subsequent events: The plan administrator has evaluated subsequent events through August 13, 2013 the date the financial statements were available to be issued.

Note 2. Summary of Significant Accounting Policies

Basis of presentation: The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment valuation and income recognition: The Plan's investments are stated 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 securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Contributions: Participant contributions and Company matching contributions are recognized when the participant contributions are withheld from the participant's earnings. Additional discretionary contributions approved by the Company's board of directors are recognized in the year of service.

Payment of benefits: Distributions are recognized when paid.

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

Risks and uncertainties: The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Recently adopted accounting pronouncements: In May 2011, the Financial Accounting Standards Board (FASB) issued ASU 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. See Note 4 for impact of adoption.

Recently issued accounting pronouncement: In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, for non public entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financials. The adoption of ASU 2012-04 is not expected to have a material impact on subsequent periods.

Note 3. Information Certified or Provided by FirstMerit Bank and PNC Bank

The following is a summary of the Plan's asset information as of December 31, 2012 and 2011, and for the year ended December 31, 2012, included throughout the Plan's financial statements and supplemental schedules that were prepared by or derived from information provided by the trustees and furnished to the plan administrator. The client switched their benefit plan trustee from FirstMerit Bank to PNC Bank effective on November 1, 2012. The plan administrator has obtained certifications from the trustees that the information provided to the plan administrator by the trustees related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 3. Information Certified or Provided by FirstMerit Bank and PNC Bank (Continued)

The following table presents the fair value of the Plan's assets as certified by the trustee as of December 31. The fair value of individual assets representing 5% or more of the Plan's net assets are separately identified:

	2012	2011
Registered Investment Companies		
Blackrock Index Equity Cls A	\$ 111,154	\$ -
Dreyfus Midcap Index Fund	133,183	-
Harbor International Fund	155,967	-
JP Morgan Large Cap Growth A	168,986	-
PIMCO Tot Ret Fd - Adm Shares	116,623	-
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Fidelity Advisor Small Cap	-	125,389
American Funds Growth Fund of America	-	168,710
T. Rowe Price Retirement 2040 Advantage	-	173,136
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Templeton Global Opportunities Fund	-	112,215
Loomis Sayles Bond Retail	-	122,597
Other registered investment companies	161,494	239,850
Total registered investment companies	\$ 2,070,887	\$ 1,992,652
Common/collective trusts		
PNC Investment Contract Fund	\$ 18,940	\$ -
Federated Capital Preservation Fund	-	27,059
Total common/collective trusts	\$ 18,940	\$ 27,059
Notes receivable from participants	\$ 68,825	\$ 38,498

FirstMerit Bank and PNC Bank also certified to the completeness and accuracy of net appreciation in the fair value of investments, and interest and dividend income for the year ended December 31, 2012, which included the following:

Net appreciation in fair value of investments	
Registered investment companies	<u>\$ 243,032</u>
Interest and dividends on investments	<u>\$ 51,951</u>
Interest income on notes receivable from participants	<u>\$ 2,325</u>

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

Shares of registered investment companies: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

Shares of common collective trusts: At December 31, 2012, the underlying guaranteed investment contracts are valued at cost which approximates fair value and wrap contracts are valued at the discounted present value of the difference between the current wrap contract cost and its replacement cost. At December 31, 2011, the shares of common collective trusts are valued at the total of the NAV of the underlying guaranteed investment contracts and short-term securities and wrap contracts held by the account.

The Plan's interest in the common collective trusts is valued based on the information reported by the investment advisor.

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, which 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 difference fair value measurement at the reporting date.

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets measured at fair value as of December 31:

	2012			Total
	Level 1	Level 2	Level 3	
Shares of Registered Investment Companies				
Intermediate Term Bond	116,623			116,623
Large Cap Stock - Value	117,558	-	-	117,558
Large Cap Stock - Blend	173,665	-	-	173,665
Large Cap Stock - Growth	1,251,127	-	-	1,251,127
Mid Cap Stock - Blend	133,183	-	-	133,183
Small Cap Stock - Blend	122,764	-	-	122,764
Foreign Stock - Blend	155,967	-	-	155,967
Common/collective trust	-	18,940	-	18,940
	<u>\$ 2,070,887</u>	<u>\$ 18,940</u>	<u>\$ -</u>	<u>\$ 2,089,827</u>

	2011			Total
	Level 1	Level 2	Level 3	
Shares of Registered Investment Companies				
Fixed Income - Intermediate Bond	\$ 27,712	\$ -	\$ -	\$ 27,712
Fixed Income - Multisector Bond	122,597	-	-	122,597
Large Cap Stock - Value	109,507	-	-	109,507
Large Cap Stock - Blend	836,395	-	-	836,395
Large Cap Stock - Growth	424,546	-	-	424,546
Mid Cap Stock - Growth	159,595	-	-	159,595
Small Cap Stock - Blend	125,389	-	-	125,389
International Stock - Value	186,911	-	-	186,911
Common/collective trust	-	27,059	-	27,059
	<u>\$ 1,992,652</u>	<u>\$ 27,059</u>	<u>\$ -</u>	<u>\$ 2,019,711</u>

**Waikem Management Services, Inc.
401(k) Profit Sharing Plan**

Notes to Financial Statements

Note 4. Fair Value Measurements (Continued)

The following table sets forth additional disclosures of Plan's investments whose fair value is estimated using NAV per share (or its equivalent) as of December 31:

Investment	2012			
	FV	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
PNC Investment Contract Fund (a)	\$ 18,940	\$ -	Daily	None
Total	\$ 18,940	\$ -		
Investment	2011			
	FV	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
Federated Capital Preservation Fund (b)	\$ 27,059	\$ -	Daily	None
Total	\$ 27,059	\$ -		

(a) The investment objectives of the fund are to maximize current income, while maintaining principal and to provide for withdrawals for certain participant-initiated transactions under a plan without penalty or adjustments.

(b) The objectives of the fund are to maintain stability of principal and maximize current income.

Note 5. Tax Status

Effective December 1, 2007 and November 1, 2012, the Plan adopted a standardized form of a prototype plan sponsored by FirstMerit Bank and PNC Bank, respectively. The prototype plan received opinion letters from the IRS as to the prototype plan's qualified status. The prototype plan opinion letters have been relied upon by this Plan. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. As of December 31, 2012 and 2011, respectively, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to tax examinations by U.S. federal tax authorities for years before 2009.

Note 6. Party-in-Interest Transactions

FirstMerit Bank and PNC Bank are the trustees during 2012, as defined by the Plan. Fees paid by the Plan for administrative services provided by FirstMerit Bank and PNC Bank amounted to \$6,976, for the year ended December 31, 2012.

Supplemental Schedules

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

EIN 34-1175140

Plan No. 001

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

December 31, 2012

(a)	(b)	(c)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investments	Current Value
		Registered Investment Companies	
	Blackrock	Blackrock Index Equity Cls A	\$ 111,154
	Dreyfus	Dreyfus Midcap Index Fund	133,183
	Harbor Funds	Harbor International Fund	155,967
	JP Morgan	JP Morgan Large Cap Growth A	168,986
	PIMCO	PIMCO Tot Ret Fd - Adm Shares	116,623
	Royce Funds	Royce Total Return Fund	122,764
	T. Rowe Price	T. Rowe Price Retirement 2035 R	4,827
	T. Rowe Price	T. Rowe Price Retirement 2045 R	412
	T. Rowe Price	T. Rowe Price Equity Income R	117,558
	T. Rowe Price	T. Rowe Price Ret 2010 R	62,511
	T. Rowe Price	T. Rowe Price Ret 2020 R	775,880
	T. Rowe Price	T. Rowe Price Ret 2030 R	93,051
	T. Rowe Price	T. Rowe Price Ret 2040 R	207,278
	T. Rowe Price	T. Rowe Price Ret 2050 R	693
			<u>2,070,887</u>
		Common/Collective Trust	
*	PNC Bank	PNC Investment Contract Fund	18,940
*	Participants	Maturities at various dates through September 2017 interest rates ranging from 5.25% to 5.90%	<u>68,825</u>
			<u><u>\$ 2,158,652</u></u>

* Indicates party-in-interest

Note: This schedule is based on information which has been certified as complete and accurate by FirstMerit and PNC Bank, trustee sof the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA for participant-directed accounts.

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

EIN 34-1175140

Plan No. 001

Schedule H, Line 4(j) - Schedule of Reportable Transactions

Year Ended December 31, 2012

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value of Assets on Transaction Date	Net Gain (Loss)
Category (i) - single transaction in excess of 5 percent of beginning plan assets:						
Fidelity Cash: Cash Account - Deposit	Registered investment company	\$ -	\$ 222,018	\$ 222,018	\$ 222,018	\$ -
Fidelity Cash: Cash Account - Deposit	Registered investment company	-	2,024,137	2,024,137	2,024,137	-
Fidelity Cash: Cash Account - Withdrawal	Registered investment company	222,622	-	222,622	222,622	-
Fidelity Cash: Cash Account - Withdrawal	Registered investment company	2,024,137	-	2,024,137	2,024,137	-
American Century Equity Income	Registered investment company	-	115,356	102,556	115,356	12,799
Columbia Acorn	Registered investment company	-	127,319	115,640	127,319	11,679
Federated Max-Cap Index	Registered investment company	-	106,521	91,916	106,521	14,605
Fidelity Advisor Small Cap	Registered investment company	-	118,460	120,436	118,460	(1,977)
American Funds Growth Fund of America	Registered investment company	-	163,238	138,863	163,238	24,375
T. Rowe Price Retirement 2040 Advantage	Registered investment company	-	198,970	176,819	198,970	23,161
T. Rowe Price Retirement 2020 Advantage	Registered investment company	-	759,657	677,116	759,657	82,541
Loomis Sayles Bond Retail	Registered investment company	-	109,077	103,867	109,077	6,210

There were no category (ii), (iii), or (iv) transactions during the year ended December 31, 2012.

Rental expense and expenses incurred with transactions are not applicable.

Waikem Management Services, Inc.
401(k) Profit Sharing Plan

EIN 34-1175140

Plan No. 001

Schedule H, Line 4(j) - Schedule of Reportable Transactions

Year Ended December 31, 2012

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value of Assets on Transaction Date	Net Gain (Loss)
Category (i) - single transaction in excess of 5 percent of beginning plan assets:						
Fidelity Cash: Cash Account - Deposit	Registered investment company	\$ -	\$ 222,018	\$ 222,018	\$ 222,018	\$ -
Fidelity Cash: Cash Account - Deposit	Registered investment company	-	2,024,137	2,024,137	2,024,137	-
Fidelity Cash: Cash Account - Withdrawal	Registered investment company	222,622	-	222,622	222,622	-
Fidelity Cash: Cash Account - Withdrawal	Registered investment company	2,024,137	-	2,024,137	2,024,137	-
American Century Equity Income	Registered investment company	-	115,356	102,556	115,356	12,799
Columbia Acorn	Registered investment company	-	127,319	115,640	127,319	11,679
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American Funds Growth Fund of America	Registered investment company	-	163,238	138,863	163,238	24,375
T. Rowe Price Retirement 2040 Advantage	Registered investment company	-	198,970	176,819	198,970	23,161
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Loomis Sayles Bond Retail	Registered investment company	-	109,077	103,867	109,077	6,210

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