

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |
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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
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| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| 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:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                  |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                    | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                         |                                                                     |                                                             |                                                             |  |
| <b>1a</b> Name of plan<br><u>APPALACHIAN RAILCAR SERVICES 401(K) PROFIT SHARING PLAN</u>                                                                                                                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>01/01/2009</u></td> </tr> </table>                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>002</u>                                                  | <b>1c</b> Effective date of plan<br><u>01/01/2009</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                          | <u>002</u>                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>01/01/2009</u>                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>APPALACHIAN RAILCAR SERVICES</u><br><br><u>PO BOX 800</u><br><u>ELEANOR, WV 25070</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>55-0772909</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>304-586-7085</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>488210</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>55-0772909</u> | <b>2c</b> Sponsor's telephone number<br><u>304-586-7085</u> | <b>2d</b> Business code (see instructions)<br><u>488210</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>55-0772909</u>                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>304-586-7085</u>                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>488210</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.

|                                                                                                            |                                                                                         |                    |                                                                                       |
|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature.<br>Signature of plan administrator    | 09/19/2013<br>Date | WARREN K HIGGINBOTHAM<br>Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature.<br>Signature of employer/plan sponsor | 09/19/2013<br>Date | WARREN K HIGGINBOTHAM<br>Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           | 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)                                                |

|                                                                                                                                                                                                                                                                                                                                                                                                                    |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                |           | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                    |           | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                    |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                  |           | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                            |           | <b>5</b> 124                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                             |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a</b> Active participants.....                                                                                                                                                                                                                                                                                                                                                                                  | <b>6a</b> | 95                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                 | <b>6b</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                  | <b>6c</b> | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                           | <b>6d</b> | 98                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                                                                                                                                                                                                                          | <b>6e</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                            | <b>6f</b> | 98                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                                                                                                                                                                                                                     | <b>6g</b> | 52                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                                                                                                                                                                                                                         | <b>6h</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                               |           | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2G 2J 2K 3D 2T                                                                                                                                                                                                                                  |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                        |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                      |           | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                  |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |           | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        |                                                |
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| <b>SCHEDULE C<br/>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        | <b>2012</b>                                    |
|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

|                                                                                               |                                                             |
|-----------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>APPALACHIAN RAILCAR SERVICES 401(K) PROFIT SHARING PLAN              | <b>B</b> Three-digit plan number (PN) ▶ 002                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>APPALACHIAN RAILCAR SERVICES | <b>D</b> Employer Identification Number (EIN)<br>55-0772909 |

**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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br>HUNTINGTON NATIONAL BANK<br><br>31-0966785 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation  |
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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**(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)

HUNTINGTON NATIONAL BANK

31-0966785

| (b)<br>Service Code(s)     | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|----------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 19 21 25<br>59 63 64 99 | NONE                                                                                              | 3538                                                                   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

GRAY, GRIFFITH & MAYS, A.C.

55-0621482

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 10                     | NONE                                                                                              | 8000                                                                   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

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

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

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

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

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

**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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

  

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

  

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2012 or fiscal plan year beginning <b>01/01/2012</b> and ending <b>12/31/2012</b>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><b>APPALACHIAN RAILCAR SERVICES 401(K) PROFIT SHARING PLAN</b>                                                                                                                                                                                  | <b>B</b> Three-digit plan number (PN) <b>▶</b>                                                                                                                                                                                                                               | <b>002</b>                                                                                               |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>APPALACHIAN RAILCAR SERVICES</b>                                                                                                                                                                     | <b>D</b> Employer Identification Number (EIN)<br><br><b>55-0772909</b>                                                                                                                                                                                                       |                                                                                                          |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |        | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                               |        |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                 |        |                       |                 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>                     |        |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |        |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>                  |        |                       |                 |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>                  |        |                       |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>                  | 35     |                       | 161             |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |        |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>                  |        |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(2)</b>                  |        |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |        |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               |        |                       |                 |
| <b>(B)</b> All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(3)(B)</b>               |        |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |        |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               |        |                       |                 |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b>               |        |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  |        |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>                  |        |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>                  |        |                       |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>                  |        |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(9)</b>                  |        |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(10)</b>                 |        |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>                 |        |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>                 |        |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>                 | 707506 |                       | 967762          |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>                 |        |                       |                 |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>                 |        |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 707541                | 967923          |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |        |        |
|-----------------------------------------------------------|-----------|--------|--------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 707541 | 967923 |
|-----------------------------------------------------------|-----------|--------|--------|

**Part II Income and Expense Statement**

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

**Income****a Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 94070      |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 149272     |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 243342    |

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

|                                                                                                      |                 |  |   |
|------------------------------------------------------------------------------------------------------|-----------------|--|---|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> |  |   |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |  |   |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |  |   |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |  |   |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> |  |   |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> |  |   |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |  | 0 |

|                                                                                           |                 |       |       |
|-------------------------------------------------------------------------------------------|-----------------|-------|-------|
| (2) Dividends: <b>(A)</b> Preferred stock .....                                           | <b>2b(2)(A)</b> |       |       |
| <b>(B)</b> Common stock .....                                                             | <b>2b(2)(B)</b> |       |       |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> | 20024 |       |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |       | 20024 |

|                 |              |  |  |
|-----------------|--------------|--|--|
| (3) Rents ..... | <b>2b(3)</b> |  |  |
|-----------------|--------------|--|--|

|                                                                                           |                 |  |   |
|-------------------------------------------------------------------------------------------|-----------------|--|---|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> |  |   |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> |  |   |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  | 0 |

|                                                                                                    |                 |  |   |
|----------------------------------------------------------------------------------------------------|-----------------|--|---|
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                 | <b>2b(5)(A)</b> |  |   |
| <b>(B)</b> Other .....                                                                             | <b>2b(5)(B)</b> |  |   |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> ..... | <b>2b(5)(C)</b> |  | 0 |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                             | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                     | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                           | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | 91719     |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 355085    |

**Expenses**

|                                                                                     |       |       |       |
|-------------------------------------------------------------------------------------|-------|-------|-------|
| e Benefit payment and payments to provide benefits:                                 |       |       |       |
| (1) Directly to participants or beneficiaries, including direct rollovers .....     | 2e(1) | 82675 |       |
| (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) |       | 82675 |
| 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) | 8489  |       |
| (2) Contract administrator fees .....                                               | 2i(2) |       |       |
| (3) Investment advisory and management fees .....                                   | 2i(3) |       |       |
| (4) Other .....                                                                     | 2i(4) | 3539  |       |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |       | 12028 |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |       | 94703 |

**Net Income and Reconciliation**

|                                                         |       |  |        |
|---------------------------------------------------------|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 260382 |
| 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: GRAY, GRIFFITH & MAYS, A.C.

(2) EIN: 55-0621482

**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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>c</b> 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  |        |
| <b>4c</b>                                                                                                                                                                                                                    |     |    |        |
| <b>d</b> 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  |        |
| <b>4d</b>                                                                                                                                                                                                                    |     |    |        |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                      | X   |    | 50000  |
| <b>4e</b>                                                                                                                                                                                                                    |     |    |        |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                      |     | X  |        |
| <b>4f</b>                                                                                                                                                                                                                    |     |    |        |
| <b>g</b> 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  |        |
| <b>4g</b>                                                                                                                                                                                                                    |     |    |        |
| <b>h</b> 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  |        |
| <b>4h</b>                                                                                                                                                                                                                    |     |    |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                | X   |    |        |
| <b>4i</b>                                                                                                                                                                                                                    |     |    |        |
| <b>j</b> 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   |    |        |
| <b>4j</b>                                                                                                                                                                                                                    |     |    |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                           |     | X  |        |
| <b>4k</b>                                                                                                                                                                                                                    |     |    |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                           |     | X  |        |
| <b>4l</b>                                                                                                                                                                                                                    |     |    |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                  |     | X  |        |
| <b>4m</b>                                                                                                                                                                                                                    |     |    |        |
| <b>n</b> 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. ....                                     |     |    |        |
| <b>4n</b>                                                                                                                                                                                                                    |     |    |        |

**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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

|                                                                                                      |                                                                    |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>APPALACHIAN RAILCAR SERVICES 401(K) PROFIT SHARING PLAN</u>              | <b>B</b> Three-digit plan number (PN) ▶<br><u>002</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>APPALACHIAN RAILCAR SERVICES</u> | <b>D</b> Employer Identification Number (EIN)<br><u>55-0772909</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>31-6243960</u> |          |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |          |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                            | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                    |                             |                              |
| <b>c</b> 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).....                                                                                                                                                                                                                           | <b>6c</b>                    |                             |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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):

# **APPALACHIAN RAILCAR SERVICES**

## **401(k) PROFIT SHARING PLAN**

December 31, 2012 and 2011

**APPALACHIAN RAILCAR SERVICES**  
**401(k) PROFIT SHARING PLAN**

December 31, 2012 and 2011

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## **INDEPENDENT AUDITORS' REPORT**

To the Administrative Committee  
Appalachian Railcar Services  
401(k) Profit Sharing Plan  
Eleanor, West Virginia

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of Appalachian Railcar Services 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 statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Plan 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 United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to information summarized in Note 4 to the financial statements, which was certified by Huntington National Bank, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2012 and 2011, that the information provided to the plan administrator by the custodian 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.

**Other Matter**

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets and reportable transactions, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

**Report on the 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 by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

*Gray, Griffith & Mays, a.c.*

September 16, 2013  
Charleston, West Virginia

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2012 and 2011

|                                       | <u>2012</u>           | <u>2011</u>           |
|---------------------------------------|-----------------------|-----------------------|
| Investments, at fair value            | \$ 967,762            | \$ 707,506            |
| Other receivable                      | <u>161</u>            | <u>35</u>             |
| Total assets                          | <u>967,923</u>        | <u>\$ 707,541</u>     |
| <br>Net assets available for benefits | <br><u>\$ 967,923</u> | <br><u>\$ 707,541</u> |

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

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2012 and 2011

|                                                                 | <u>2012</u>       | <u>2011</u>       |
|-----------------------------------------------------------------|-------------------|-------------------|
| Additions to net assets attributed to:                          |                   |                   |
| Investment income:                                              |                   |                   |
| Net appreciation (depreciation) in fair value<br>of investments | \$ 91,719         | \$ (31,722)       |
| Dividends                                                       | <u>20,024</u>     | <u>11,928</u>     |
|                                                                 | <u>111,743</u>    | <u>(19,794)</u>   |
| Contributions:                                                  |                   |                   |
| Employer                                                        | 94,070            | 87,102            |
| Employee                                                        | <u>149,272</u>    | <u>139,343</u>    |
|                                                                 | <u>243,342</u>    | <u>226,445</u>    |
| Total additions                                                 | <u>355,085</u>    | <u>206,651</u>    |
| Deductions from net assets attributed to:                       |                   |                   |
| Benefits paid to participants                                   | 82,675            | 18,585            |
| Administrative expenses                                         | <u>12,028</u>     | <u>2,849</u>      |
| Total deductions                                                | <u>94,703</u>     | <u>21,434</u>     |
| Net increase                                                    | 260,382           | 185,217           |
| Net assets available for benefits, beginning<br>of year         | <u>707,541</u>    | <u>522,324</u>    |
| Net assets available for benefits,<br>end of year               | <u>\$ 967,923</u> | <u>\$ 707,541</u> |

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

# **APPALACHIAN RAILCAR SERVICES**

## **401(K) PROFIT SHARING PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2012 and 2011

## **1 – DESCRIPTION OF PLAN AND SIGNIFICANT ACCOUNTING POLICIES**

### Plan Description

The following description of the Appalachian Railcar Services 401(k) Profit Sharing Plan (the Plan), provides only general information. Participants should refer to the Plan documents for more complete information.

### General

The Plan, established January 1, 2009, is a defined contribution retirement plan available to all personnel of Appalachian Railcar Services (the Company), and affiliated entities who have attained one year of service and age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

### Contributions

Participants may elect to defer an amount of their compensation, plus any eligible catch-up contributions, as defined in the Plan document, limited to the maximum allowed under the Internal Revenue Code for such plan year. The Company makes safe harbor matching contributions totaling 100% of the participants' elective deferral contributions up to 3% of the participants' compensation and 50% of any additional participants' elective deferral contributions not to exceed 5% of the participants' compensation. In no event will matching contributions exceed 4% of the participants' compensation. All contributions are fully vested. Rollover contributions from other qualified plans are permitted once eligibility requirements are met.

On April 1, 2012, the Plan was amended to allow Roth elective deferrals.

### Participant Investment Options

Each Plan participant directs contributions and earnings of their account among alternative investment options provided under the Plan. Participants should refer to the most recent annual report and prospectus of each mutual fund for information on risk factors, asset concentrations, investment objectives and other financial data. Participants may transfer funds between investment options at any time.

### 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.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS  
(Continued)

December 31, 2012 and 2011

**1 – DESCRIPTION OF PLAN AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Participant Accounts

Each participant account is credited with the participant's elective contributions and contributions by the Company. In addition, each participant's account is credited with the specific earnings (losses) of the investments owned in self-directed participant accounts. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

The Plan provides for immediate vesting of salary reduction contributions, matching contributions and earnings thereon.

Payment of Benefits

Upon retirement (normal retirement age is 65), attaining age 59 ½, death, disability or other termination of employment, as defined in the Plan document, participants or their spouses and/or beneficiaries receive their account as a lump sum cash payment. Further, upon termination of employment, the participant may elect to transfer his or her account balances to another qualified plan or individual retirement account. If the vested account of a participant is less than \$1,000, the entire vested account will be paid in a lump sum.

The Plan does not allow for hardship withdrawals.

Significant Accounting Policies and Estimates

The accounting and reporting policies of the Plan conform to accounting principles generally accepted in the United States of America and to general practices within the employee benefit plan industry. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. The principles and policies which significantly affect the determination of net assets and the changes in net assets are summarized below.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS  
(Continued)

December 31, 2012 and 2011

**1 – DESCRIPTION OF PLAN AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Accordingly, revenues are recognized when earned, and expenses are recognized when incurred.

Investment Valuation and Income Recognition

Shares of registered investment companies (mutual funds) are reported at fair value based on the quoted market price of the fund, which represents the net asset value of the shares held by the fund at year-end.

Plan assets are invested in various pooled separate accounts.

Pooled separate accounts

The value of a unit in a pooled separate account is the fair market value of investments in the account as of the valuation date, plus cash balances and accruals less accounts payable, expenses and taxes that are allocable to the account, divided by the number of outstanding participation units in the account. Securities held in the pooled separate accounts are valued based on quoted market prices. If there is no readily available market value for a particular security, the investment manager will determine the fair market value of such investment in accordance with accepted practices and applicable laws and regulations. As of any date, the value of the Plan's share of a separate account will equal the number of participation units held by the Plan multiplied by the participation unit value.

**2 – TAX STATUS**

The plan is a prototype that has received a letter from the Internal Revenue Service dated March 31, 2008, that it is designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan Sponsor, Administrator, and the Plan's tax counsel believe the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement dates.

The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

# APPALACHIAN RAILCAR SERVICES

## 401(K) PROFIT SHARING PLAN

### NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2012 and 2011

### 3 – RELATED PARTY TRANSACTIONS AND INVESTMENT ADMINISTRATION

Parties-in-interest are defined under Department of Labor Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the Plan Sponsor, and certain others. During 2011 and 2010, transactions with parties-in-interest primarily included administrative expenses related to the Plan, which were paid by the Company. Administrative expenses paid by the Plan Sponsor included legal, accounting and other professional services. Additionally, certain administrative functions are performed by officers or employees of the Plan Sponsor at no cost to the Plan. Administrative expenses paid by the Plan included investment fees and account withdrawal fees. During 2012 and 2011, the Plan paid administrative fees of \$12,028 and \$2,849, respectively. During 2012 the Plan elected to begin paying the annual audit fees out of plan assets.

### 4 – INVESTMENT INFORMATION

The Plan's investments are held in a bank-administered trust fund. The fair values of individual investments that represent 5% or more of the Plan's net assets are as follows:

|                                    | <u>2012</u>       | <u>2011</u>       |
|------------------------------------|-------------------|-------------------|
| PIMCO Total Return Fund            | \$ 73,283         | \$ -              |
| T. Rowe Price Retirement 2050 Fund | 53,571            | 80,949            |
| T. Rowe Price Retirement 2040 Fund | 161,615           | 107,503           |
| T. Rowe Price Retirement 2030 Fund | 116,749           | 176,584           |
| T. Rowe Price Retirement 2020 Fund | 238,229           | 273,061           |
| Prudential Jennison Growth Fund    | 75,820            | -                 |
| Vanguard 500 Index Fund            | 144,437           | -                 |
| Other funds, less than 5%          | <u>104,058</u>    | <u>69,409</u>     |
|                                    | <u>\$ 967,762</u> | <u>\$ 707,506</u> |

The Plan's investments held by Huntington National Bank (including all investments bought, sold and held, income, gains and losses during each year), were certified as complete and accurate.

# APPALACHIAN RAILCAR SERVICES

## 401(K) PROFIT SHARING PLAN

### NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2012 and 2011

#### 5 – FAIR VALUE MEASUREMENTS

The Plan's assets are reported at fair value in the accompanying statement of net assets available for benefits.

| <u>Mutual Funds (Level 2)</u> | <u>Fair Value</u> |
|-------------------------------|-------------------|
| December 31, 2011             | <u>\$ 707,506</u> |
| December 31, 2012             | <u>\$ 967,762</u> |

#### Fair Value Measurement

Accounting Standards Codification 820-10 "Fair Value Measurement" 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 and liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820-10 are described as follows:

##### Level 1

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. None of the investments at December 31, 2012 and 2011 were valued using Level 1 inputs.

##### 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; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. All of the investments at December 31, 2012 and 2011 were valued using Level 2 inputs.

##### Level 3

Inputs to the valuation methodology are unobservable and significant to the fair value measurement. None of the investments at December 31, 2012 and 2011 were valued using Level 3 inputs.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**

NOTES TO FINANCIAL STATEMENTS  
(Continued)

December 31, 2012 and 2011

**6 – 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 statement of net assets available for benefits.

**7 - SUBSEQUENT EVENTS**

The Plan's management has evaluated events and transactions occurring after December 31, 2012 through the date of the Auditor's Report, which is the date the financial statements were available to be issued. No significant events were noted requiring adjustments to or disclosure in the financial statements.

## **SUPPLEMENTARY INFORMATION**

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2012

| (a)                                            | (b)<br>Identity of issue,<br>borrower, lessor<br>or similar party | (c)<br>Description of Investment<br>include maturity date, rate of interest,<br>collateral, par or maturity value | (d)<br>Cost | (e)<br>Current<br>Value |
|------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
| <b>Investment in pooled separate accounts:</b> |                                                                   |                                                                                                                   |             |                         |
|                                                | PIMCO Funds                                                       | PIMCO Total Return Fund                                                                                           | **          | \$ 73,283               |
|                                                | Vanguard Funds                                                    | Vanguard Total Bond Market Index                                                                                  | **          | 7,700                   |
|                                                | Vanguard Funds                                                    | Vanguard 500 Index Fund                                                                                           | **          | 144,437                 |
|                                                | Huntington Funds                                                  | Huntington International Equity Fund                                                                              | **          | 38,192                  |
|                                                | Huntington Funds                                                  | Huntington Situs Fund                                                                                             | **          | 285                     |
|                                                | Fidelity Funds                                                    | Fidelity Advisor Small Cap Fund                                                                                   | **          | 12,765                  |
|                                                | American Funds                                                    | American Europacific Growth Fund                                                                                  | **          | 2,108                   |
|                                                | Prudential Funds                                                  | Prudential Financial Services                                                                                     | **          | 18,585                  |
|                                                | Prudential Funds                                                  | Prudential Jennison Mid-Cap Growth Fund                                                                           | **          | 75,820                  |
|                                                | Prudential Funds                                                  | Prudential Jennison Natural Resources Fund                                                                        | **          | 1,464                   |
|                                                | T. Rowe Price Funds                                               | T. Rowe Price Growth Stock Fund                                                                                   | **          | 668                     |
|                                                | T. Rowe Price Funds                                               | T. Rowe Price Retirement 2050 Fund                                                                                | **          | 53,571                  |
|                                                | T. Rowe Price Funds                                               | T. Rowe Price Retirement 2040 Fund                                                                                | **          | 161,615                 |
|                                                | T. Rowe Price Funds                                               | T. Rowe Price Retirement 2030 Fund                                                                                | **          | 116,749                 |
|                                                | T. Rowe Price Funds                                               | T. Rowe Price Retirement 2020 Fund                                                                                | **          | 238,229                 |
|                                                | Eaton Vance Funds                                                 | Eaton Vance Large Cap Value Fund                                                                                  | **          | 2,271                   |
|                                                | Oppenheimer Fund                                                  | Oppenheimer Developing Market Fund                                                                                | **          | <u>20,020</u>           |
|                                                | Total assets                                                      |                                                                                                                   |             | <u>\$ 967,762</u>       |

**\*\* Historical cost information is not required to be presented for participant directed investments.**

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

December 31, 2012

| (a)<br>Identity<br>of party<br>involved           | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|---------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b><u>SINGLE TRANSACTIONS EXCEEDING 5%</u></b>    |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                     | Retirement 2030 Fund               | -                        | 35,678.31               | 28,803.95                  | 35,678.31                                                     | 6,874.36                        |
| Vanguard                                          | 500 Index Fund                     | 35,678.31                | -                       | 35,678.31                  | 35,678.34                                                     |                                 |
|                                                   | <b>1 Purchase for</b>              | <b>35,678.31</b>         |                         |                            |                                                               |                                 |
|                                                   | <b>1 Sale for</b>                  |                          | <b>35,678.31</b>        |                            |                                                               |                                 |
|                                                   | <b>Issue aggregate total</b>       |                          |                         |                            | <b>71,356.65</b>                                              |                                 |
| <b><u>AGGREGATE TRANSACTIONS EXCEEDING 5%</u></b> |                                    |                          |                         |                            |                                                               |                                 |
| Huntington                                        | International Equity Fund          | 35.00                    | -                       | 35.00                      | 35.00                                                         | -                               |
|                                                   |                                    | 35.00                    | -                       | 35.00                      | 35.00                                                         | -                               |
|                                                   |                                    | 35.00                    | -                       | 35.00                      | 35.01                                                         | -                               |
|                                                   |                                    | 35.00                    | -                       | 35.00                      | 35.00                                                         | -                               |
|                                                   |                                    |                          | 0.11                    | 0.11                       | 0.11                                                          | -                               |
|                                                   |                                    | 35.00                    | -                       | 35.00                      | 35.01                                                         | -                               |
|                                                   |                                    | 87.98                    | -                       | 87.98                      | 87.98                                                         | -                               |
|                                                   |                                    | 1,067.04                 | -                       | 1,067.04                   | 1,067.04                                                      | -                               |
|                                                   |                                    | 90.11                    | -                       | 90.11                      | 90.11                                                         | -                               |
|                                                   |                                    | 174.68                   | -                       | 174.68                     | 174.68                                                        | -                               |
|                                                   |                                    | 62.96                    | -                       | 62.96                      | 62.95                                                         | -                               |
|                                                   |                                    | 88.17                    | -                       | 88.17                      | 88.18                                                         | -                               |
|                                                   |                                    | 87.65                    | -                       | 87.65                      | 87.64                                                         | -                               |
|                                                   |                                    | 1,074.44                 | -                       | 1,074.44                   | 1,074.44                                                      | -                               |
|                                                   |                                    | 812.87                   | -                       | 812.87                     | 812.87                                                        | -                               |
|                                                   |                                    | 31.33                    | -                       | 31.33                      | 31.32                                                         | -                               |
|                                                   |                                    | 186.76                   | -                       | 1,816.76                   | 186.76                                                        | -                               |
|                                                   |                                    | 139.73                   | -                       | 139.73                     | 139.74                                                        | -                               |
|                                                   |                                    | 5,261.79                 | -                       | 5,261.79                   | 5,261.79                                                      | -                               |
|                                                   |                                    | 404.47                   | -                       | 404.47                     | 404.47                                                        | -                               |
|                                                   |                                    | 656.33                   | -                       | 656.33                     | 656.33                                                        | -                               |
|                                                   |                                    | 1,078.34                 | -                       | 1,078.34                   | 1,078.34                                                      | -                               |
|                                                   |                                    | 1,345.89                 | -                       | 1,345.89                   | 1,345.89                                                      | -                               |
|                                                   |                                    | 17,839.15                | -                       | 17,839.15                  | 17,839.15                                                     | -                               |
|                                                   |                                    | 291.86                   | -                       | 291.86                     | 291.86                                                        | -                               |
|                                                   |                                    | 2,910.76                 | -                       | 2,910.76                   | 2,910.76                                                      | -                               |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)  
December 31, 2012

| (a)<br>Identity<br>of party<br>involved         | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |           |   |
|-------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|-----------|---|
| AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued) |                                    |                          |                         |                            |                                                               |                                 |           |   |
| Huntington                                      | International Equity Fund          | 5,061.17                 | -                       | 5,061.17                   | 5,061.17                                                      | -                               |           |   |
|                                                 |                                    | 408.26                   | -                       | 408.26                     | 408.26                                                        | -                               |           |   |
|                                                 |                                    | 23.00                    | -                       | 23.00                      | 23.00                                                         | -                               |           |   |
|                                                 |                                    | 413.13                   | -                       | 413.13                     | 413.14                                                        | -                               |           |   |
|                                                 |                                    |                          | 368.69                  | 356.97                     | 368.69                                                        | 11.72                           |           |   |
|                                                 |                                    | 58.50                    | -                       | 58.50                      | 58.50                                                         | -                               |           |   |
|                                                 |                                    | 431.47                   | -                       | 431.47                     | 431.47                                                        | -                               |           |   |
|                                                 |                                    | 414.96                   | -                       | 414.96                     | 414.97                                                        | -                               |           |   |
|                                                 |                                    | 416.79                   | -                       | 416.79                     | 416.79                                                        | -                               |           |   |
|                                                 |                                    |                          | 26.55                   | 24.68                      | 26.56                                                         | 1.87                            |           |   |
|                                                 |                                    | 411.07                   | -                       | 411.07                     | 411.07                                                        |                                 |           |   |
|                                                 |                                    |                          | 64.84                   | 60.79                      | 64.84                                                         | 4.05                            |           |   |
|                                                 |                                    |                          | 395.94                  | 372.90                     | 395.94                                                        | 23.04                           |           |   |
|                                                 |                                    |                          | 133.69                  | 127.19                     | 133.69                                                        | 6.50                            |           |   |
|                                                 |                                    |                          | 1,804.35                | 1,716.65                   | 1,804.35                                                      | 87.70                           |           |   |
|                                                 |                                    |                          | 3,026.84                | 2,879.71                   | 3,026.84                                                      | 147.13                          |           |   |
|                                                 |                                    |                          | 3,867.53                | 3,679.53                   | 3,867.53                                                      | 188.00                          |           |   |
|                                                 |                                    |                          | 3.17                    | 3.01                       | 3.17                                                          | 0.16                            |           |   |
|                                                 |                                    |                          | 310.80                  | -                          | 310.80                                                        | 310.80                          | -         |   |
|                                                 |                                    |                          | 321.37                  | -                          | 321.37                                                        | 321.37                          | -         |   |
|                                                 |                                    |                          | 318.28                  | -                          | 318.28                                                        | 318.28                          | -         |   |
|                                                 |                                    |                          | 322.82                  | -                          | 322.82                                                        | 322.82                          | -         |   |
|                                                 |                                    |                          | 318.12                  | -                          | 318.12                                                        | 318.12                          | -         |   |
|                                                 |                                    |                          | 360.22                  | -                          | 360.22                                                        | 360.23                          | -         |   |
|                                                 |                                    |                          |                         | 18.72                      | 16.94                                                         | 18.72                           | 1.78      |   |
|                                                 |                                    |                          | 312.60                  | -                          | 312.60                                                        | 312.60                          | -         |   |
|                                                 |                                    |                          | 539.64                  | -                          | 539.64                                                        | 544.96                          | -         |   |
|                                                 |                                    |                          | 42 Purchases for        | 44,309.51                  |                                                               |                                 |           |   |
|                                                 |                                    |                          | 11 Sales for            |                            | 9,710.43                                                      |                                 |           |   |
|                                                 |                                    |                          | Issue aggregate total   |                            |                                                               |                                 | 54,025.31 |   |
|                                                 |                                    | PIMCO                    | Total Return Fund       | 30.61                      | -                                                             | 30.61                           | 30.61     | - |
|                                                 |                                    |                          |                         | 32.55                      | -                                                             | 32.55                           | 32.54     | - |
| 33.83                                           | -                                  |                          |                         | 33.83                      | 33.83                                                         | -                               |           |   |
| 29.32                                           | -                                  |                          |                         | 29.32                      | 29.32                                                         | -                               |           |   |
| 35.32                                           | -                                  |                          |                         | 35.32                      | 35.32                                                         | -                               |           |   |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| PIMCO                                                  | Total Return Fund                  | 34.76                    | -                       | 34.76                      | 34.76                                                         | -                               |
|                                                        |                                    | 27.44                    | -                       | 27.44                      | 27.42                                                         | -                               |
|                                                        |                                    | 33.80                    | -                       | 33.80                      | 33.80                                                         | -                               |
|                                                        |                                    | 34.41                    | -                       | 34.41                      | 34.42                                                         | -                               |
|                                                        |                                    | 2,823.20                 | -                       | 2,823.20                   | 2,823.21                                                      | -                               |
|                                                        |                                    |                          | 8.71                    | 8.67                       | 8.71                                                          | 0.04                            |
|                                                        |                                    | 34.82                    | -                       | 34.82                      | 34.82                                                         | -                               |
|                                                        |                                    | 37.93                    | -                       | 37.93                      | 37.93                                                         | -                               |
|                                                        |                                    | 34.44                    | -                       | 34.44                      | 34.43                                                         | -                               |
|                                                        |                                    | 33.78                    | -                       | 33.78                      | 33.78                                                         | -                               |
|                                                        |                                    | 39.62                    | -                       | 39.62                      | 39.62                                                         | -                               |
|                                                        |                                    | 34.12                    | -                       | 34.12                      | 34.12                                                         | -                               |
|                                                        |                                    | 34.74                    | -                       | 34.74                      | 34.75                                                         | -                               |
|                                                        |                                    | 44.61                    | -                       | 44.61                      | 44.73                                                         | -                               |
|                                                        |                                    | 34.78                    | -                       | 34.78                      | 34.78                                                         | -                               |
|                                                        |                                    | -                        | 9.48                    | 9.28                       | 9.48                                                          | 0.20                            |
|                                                        |                                    | 34.92                    | -                       | 34.92                      | 34.91                                                         | -                               |
|                                                        |                                    | 39.76                    | -                       | 39.76                      | 39.76                                                         | -                               |
|                                                        |                                    | 1,252.35                 | -                       | 1,252.35                   | 1,252.35                                                      | -                               |
|                                                        |                                    | 315.91                   | -                       | 315.91                     | 315.91                                                        | -                               |
|                                                        |                                    | -                        | 186.76                  | 182.60                     | 186.76                                                        | 4.16                            |
|                                                        |                                    | 118.39                   | -                       | 118.39                     | 118.38                                                        | -                               |
|                                                        |                                    | 4,857.04                 | -                       | 4,857.04                   | 4,857.05                                                      | -                               |
|                                                        |                                    | 808.94                   | -                       | 808.94                     | 808.94                                                        | -                               |
|                                                        |                                    | 995.41                   | -                       | 995.41                     | 995.40                                                        | -                               |
|                                                        |                                    | 2,691.79                 | -                       | 2,691.79                   | 2,691.79                                                      | -                               |
|                                                        |                                    | 16,466.89                | -                       | 16,466.89                  | 16,466.89                                                     | -                               |
|                                                        |                                    | 269.40                   | -                       | 269.40                     | 269.41                                                        | -                               |
|                                                        |                                    | 2,652.97                 | -                       | 2,652.97                   | 2,652.96                                                      | -                               |
|                                                        |                                    | 277.30                   | -                       | 277.30                     | 277.30                                                        | -                               |
|                                                        |                                    | 21.23                    | -                       | 21.23                      | 21.23                                                         | -                               |
|                                                        |                                    | 67.30                    | -                       | 67.30                      | 67.24                                                         | -                               |
|                                                        |                                    | 303.36                   | -                       | 303.36                     | 303.36                                                        | -                               |
|                                                        |                                    | -                        | 419.21                  | 414.22                     | 419.21                                                        | 4.99                            |
|                                                        |                                    | 54.00                    | -                       | 54.00                      | 54.01                                                         | -                               |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| PIMCO                                                  | Total Return Fund                  | 312.32                   | -                       | -                          | 312.32                                                        | -                               |
|                                                        |                                    | -                        | 13,692.58               | 13,601.70                  | 13,692.58                                                     | 90.88                           |
|                                                        |                                    | 89.04                    | -                       | 89.04                      | 89.04                                                         | -                               |
|                                                        |                                    | 293.57                   | -                       | 293.57                     | 293.57                                                        | -                               |
|                                                        |                                    | 298.42                   | -                       | 298.42                     | 298.42                                                        | -                               |
|                                                        |                                    | -                        | 15.87                   | 15.50                      | 15.87                                                         | 0.37                            |
|                                                        |                                    | 295.37                   | -                       | 295.37                     | 295.37                                                        | -                               |
|                                                        |                                    | -                        | 50.04                   | 48.71                      | 50.04                                                         | -                               |
|                                                        |                                    | 58.84                    | -                       | 58.84                      | 58.89                                                         | -                               |
|                                                        |                                    | -                        | 349.95                  | 340.66                     | 349.95                                                        | 9.29                            |
|                                                        |                                    | 0.22                     | -                       | 0.22                       | 0.22                                                          | -                               |
|                                                        |                                    | 0.02                     | -                       | 0.02                       | 0.02                                                          | -                               |
|                                                        |                                    | 4,546.71                 | -                       | 4,546.71                   | 4,546.71                                                      | -                               |
|                                                        |                                    | 512.65                   | -                       | 512.65                     | 512.65                                                        | -                               |
|                                                        |                                    | 897.55                   | -                       | 897.55                     | 897.55                                                        | -                               |
|                                                        |                                    | 24,881.58                | -                       | 24,881.58                  | 24,881.58                                                     | -                               |
|                                                        |                                    | 37.35                    | -                       | 37.35                      | 37.35                                                         | -                               |
|                                                        |                                    | 3,867.53                 | -                       | 3,867.53                   | 3,867.53                                                      | -                               |
|                                                        |                                    | 581.41                   | -                       | 581.41                     | 581.41                                                        | -                               |
|                                                        |                                    | 0.01                     | -                       | 0.01                       | 0.01                                                          | -                               |
|                                                        |                                    | 590.91                   | -                       | 590.91                     | 590.90                                                        | -                               |
|                                                        |                                    | 148.19                   | -                       | 148.19                     | 148.19                                                        | -                               |
|                                                        |                                    | 586.97                   | -                       | 586.97                     | 586.97                                                        | -                               |
|                                                        |                                    | 598.78                   | -                       | 598.78                     | 598.78                                                        | -                               |
|                                                        |                                    | 188.29                   | -                       | 188.29                     | 188.29                                                        | -                               |
|                                                        |                                    | 604.49                   | -                       | 604.49                     | 604.50                                                        | -                               |
|                                                        |                                    | 960.35                   | -                       | 960.35                     | 960.35                                                        | -                               |
|                                                        |                                    | 704.89                   | -                       | 704.89                     | 704.89                                                        | -                               |
|                                                        |                                    | 648.36                   | -                       | 648.36                     | 648.36                                                        | -                               |
|                                                        |                                    | -                        | 28.48                   | 28.78                      | 28.48                                                         | (0.30)                          |
|                                                        |                                    | 577.45                   | -                       | 577.45                     | 577.46                                                        | -                               |
|                                                        |                                    | 731.77                   | -                       | 731.77                     | 731.77                                                        | -                               |
|                                                        | <b>30 Purchases for</b>            | <b>77,684.08</b>         |                         |                            |                                                               |                                 |
|                                                        | <b>6 Sales for</b>                 |                          | <b>14,761.08</b>        |                            |                                                               |                                 |
|                                                        | <b>Issue aggregate total</b>       |                          |                         |                            | <b>92,445.26</b>                                              |                                 |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| Vanguard                                               | Total Bond Market Index            | 2,568.35                 | -                       | 2,568.35                   | 2,568.34                                                      | -                               |
|                                                        |                                    | 90.71                    | -                       | 90.71                      | 90.72                                                         | -                               |
|                                                        |                                    | 90.88                    | -                       | 90.88                      | 90.88                                                         | -                               |
|                                                        |                                    | 4,452.29                 | -                       | 4,452.29                   | 4,452.30                                                      | -                               |
|                                                        |                                    | 1,752.73                 | -                       | 1,752.73                   | 1,752.73                                                      | -                               |
|                                                        |                                    | 196.90                   | -                       | 196.90                     | 196.90                                                        | -                               |
|                                                        |                                    | 912.45                   | -                       | 912.45                     | 912.44                                                        | -                               |
|                                                        |                                    | 5,832.21                 | -                       | 5,832.21                   | 5,832.21                                                      | -                               |
|                                                        |                                    | 15,094.65                | -                       | 15,094.65                  | 15,094.65                                                     | -                               |
|                                                        |                                    | 246.98                   | -                       | 246.98                     | 246.98                                                        | -                               |
|                                                        |                                    | 2,435.56                 | -                       | 2,435.56                   | 2,435.55                                                      | -                               |
|                                                        |                                    | 1,518.36                 | -                       | 1,518.36                   | 1,518.36                                                      | -                               |
|                                                        |                                    | 304.74                   | -                       | 304.74                     | 304.74                                                        | -                               |
|                                                        |                                    | 19.46                    | -                       | 19.46                      | 19.45                                                         | -                               |
|                                                        |                                    | 42.85                    | -                       | 42.85                      | 42.78                                                         | -                               |
|                                                        |                                    | 340.49                   | -                       | 340.49                     | 340.50                                                        | -                               |
|                                                        |                                    | -                        | 18.00                   | 17.98                      | 18.00                                                         | 0.02                            |
|                                                        |                                    | -                        | 322.75                  | 323.20                     | 322.75                                                        | (0.45)                          |
|                                                        |                                    | 49.50                    | -                       | 49.50                      | 49.51                                                         | -                               |
|                                                        |                                    | 347.35                   | -                       | 347.35                     | 347.35                                                        | -                               |
|                                                        |                                    | 77.61                    | -                       | 77.61                      | 77.61                                                         | -                               |
|                                                        |                                    | 324.55                   | -                       | 324.55                     | 324.54                                                        | -                               |
|                                                        |                                    | -                        | 18.00                   | 18.03                      | 18.01                                                         | (0.03)                          |
|                                                        |                                    | 337.14                   | -                       | 337.14                     | 337.13                                                        | -                               |
|                                                        |                                    | -                        | 17.22                   | 17.22                      | 17.22                                                         | -                               |
|                                                        |                                    | 335.85                   | -                       | 335.85                     | 335.85                                                        | -                               |
|                                                        |                                    | 74.78                    | -                       | 74.78                      | 74.85                                                         | -                               |
|                                                        |                                    | -                        | 55.14                   | 55.02                      | 55.14                                                         | 0.12                            |
|                                                        |                                    | -                        | 316.09                  | 315.37                     | 316.09                                                        | 0.72                            |
|                                                        |                                    | -                        | 18.50                   | 18.52                      | 18.50                                                         | (0.02)                          |
|                                                        |                                    | 3.17                     | -                       | 3.17                       | 3.17                                                          | -                               |
|                                                        |                                    | -                        | 556.29                  | 556.02                     | 556.29                                                        | 0.27                            |
|                                                        |                                    | -                        | 24,881.58               | 24,869.71                  | 24,881.58                                                     | 11.87                           |
|                                                        |                                    | -                        | 4,102.18                | 4,100.22                   | 4,102.18                                                      | 1.96                            |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved         | (b)<br>Description<br>of<br>assets                        | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|-------------------------------------------------|-----------------------------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued) |                                                           |                          |                         |                            |                                                               |                                 |
| Vanguard                                        | Total Bond Market Index                                   | 78.15                    | -                       | 78.15                      | 78.15                                                         |                                 |
|                                                 |                                                           | 77.89                    | -                       | 77.89                      | 77.89                                                         |                                 |
|                                                 |                                                           | 36.83                    | -                       | 36.83                      | 36.79                                                         |                                 |
|                                                 |                                                           |                          | 3.50                    | 3.50                       | 3.51                                                          |                                 |
|                                                 |                                                           | 76.10                    | -                       | 76.11                      | 76.11                                                         |                                 |
|                                                 |                                                           | 79.97                    | -                       | 79.97                      | 79.97                                                         |                                 |
|                                                 |                                                           | 14.78                    | -                       | 14.78                      | 14.78                                                         |                                 |
|                                                 |                                                           |                          | 4.00                    | 3.99                       | 4.00                                                          | 0.01                            |
|                                                 |                                                           | 83.32                    | -                       | 83.32                      | 83.32                                                         | -                               |
|                                                 |                                                           | 54.24                    | -                       | 54.24                      | 54.24                                                         | -                               |
|                                                 |                                                           | -                        | 4.38                    | 4.41                       | 4.38                                                          | (0.03)                          |
|                                                 |                                                           | 23.25                    | -                       | 23.25                      | 23.25                                                         | -                               |
|                                                 |                                                           | 15.04                    | -                       | 15.04                      | 15.04                                                         | -                               |
|                                                 |                                                           | 78.57                    | -                       | 78.57                      | 78.57                                                         |                                 |
|                                                 | 35 Purchases for<br>13 Sales for<br>Issue aggregate total | 38,067.70                | 30,317.63               |                            | 68,385.30                                                     |                                 |
| Janus Perkins                                   | Mid Cap Value Fund                                        | 1,634.40                 | -                       | 1,634.40                   | 1,634.41                                                      | -                               |
|                                                 |                                                           | 55.51                    | -                       | 55.51                      | 55.52                                                         | -                               |
|                                                 |                                                           | 2,833.26                 | -                       | 2,833.26                   | 2,833.27                                                      | -                               |
|                                                 |                                                           | 1,078.59                 | -                       | 1,078.59                   | 1,078.60                                                      | -                               |
|                                                 |                                                           | 580.65                   | -                       | 580.65                     | 580.64                                                        | -                               |
|                                                 |                                                           | 3,589.05                 | -                       | 3,589.05                   | 3,589.06                                                      | -                               |
|                                                 |                                                           | 9,605.69                 | -                       | 9,605.69                   | 9,605.68                                                      | -                               |
|                                                 |                                                           | 157.17                   | -                       | 157.17                     | 157.18                                                        | -                               |
|                                                 |                                                           | 1,547.57                 | -                       | 1,547.57                   | 1,547.57                                                      | -                               |
|                                                 |                                                           | 172.76                   | -                       | 172.76                     | 172.76                                                        | -                               |
|                                                 |                                                           | 12.38                    | -                       | 12.38                      | 12.37                                                         | -                               |
|                                                 |                                                           | 197.73                   | -                       | 197.73                     | 197.74                                                        | -                               |
|                                                 |                                                           | -                        | 196.73                  | 190.86                     | 196.72                                                        | 5.87                            |
|                                                 |                                                           | 31.50                    | -                       | 31.50                      | 31.50                                                         | -                               |
|                                                 |                                                           | 201.55                   | -                       | 201.55                     | 201.57                                                        | -                               |
|                                                 |                                                           | 186.59                   | -                       | 186.59                     | 186.58                                                        | -                               |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved         | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|-------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued) |                                    |                          |                         |                            |                                                               |                                 |
| Janus Perkins                                   | Mid Cap Value Fund                 | 194.42                   | -                       | 194.42                     | 194.41                                                        | -                               |
|                                                 |                                    | -                        | 10.29                   | 9.61                       | 10.28                                                         | 0.68                            |
|                                                 |                                    | 193.51                   | -                       | 193.51                     | 193.51                                                        | -                               |
|                                                 |                                    | -                        | 34.66                   | 32.71                      | 34.67                                                         | 1.95                            |
|                                                 |                                    | -                        | 211.78                  | 199.73                     | 211.78                                                        | 12.05                           |
|                                                 |                                    | -                        | 7,602.55                | 7,192.70                   | 7,602.55                                                      | 409.85                          |
|                                                 |                                    | -                        | 4,546.71                | 4,301.60                   | 4,546.71                                                      | 245.11                          |
|                                                 |                                    | -                        | 1,616.57                | 1,529.43                   | 1,616.57                                                      | 87.14                           |
|                                                 |                                    | -                        | 9,318.00                | 8,815.67                   | 9,318.00                                                      | 502.33                          |
|                                                 |                                    | 17 Purchases for         |                         | 22,272.33                  |                                                               |                                 |
| 8 Sales for                                     |                                    |                          | 23,537.29               |                            |                                                               |                                 |
| Issue aggregate total                           |                                    |                          |                         | 45,809.65                  |                                                               |                                 |
| T. Rowe Price                                   | Retirement 2050 Fund               | 1,478.34                 | -                       | 1,478.34                   | 1,478.34                                                      | -                               |
|                                                 |                                    | 1,335.72                 | -                       | 1,335.72                   | 1,335.72                                                      | -                               |
|                                                 |                                    | 1,353.55                 | -                       | 1,353.55                   | 1,353.55                                                      | -                               |
|                                                 |                                    | 1,301.16                 | -                       | 1,301.16                   | 1,301.16                                                      | -                               |
|                                                 |                                    | 1,319.66                 | -                       | 1,319.66                   | 1,319.66                                                      | -                               |
|                                                 |                                    | 1,354.16                 | -                       | 1,354.16                   | 1,354.16                                                      | -                               |
|                                                 |                                    | -                        | 188.81                  | 158.66                     | 188.81                                                        | 30.15                           |
|                                                 |                                    | 1,336.20                 | -                       | 1,336.20                   | 1,336.20                                                      | -                               |
|                                                 |                                    | 1,396.10                 | -                       | 1,396.10                   | 1,396.10                                                      | -                               |
|                                                 |                                    | 1,289.65                 | -                       | 1,289.65                   | 1,289.65                                                      | -                               |
|                                                 |                                    | 1,260.29                 | -                       | 1,260.29                   | 1,260.29                                                      | -                               |
|                                                 |                                    | -                        | 3,709.20                | 3,467.50                   | 3,709.20                                                      | 241.70                          |
|                                                 |                                    | 1,266.95                 | -                       | 1,266.95                   | 1,266.95                                                      | -                               |
|                                                 |                                    | -                        | 7,493.33                | 6,919.23                   | 7,493.33                                                      | 574.10                          |
|                                                 |                                    | 1,198.33                 | -                       | 1,198.33                   | 1,198.33                                                      | -                               |
|                                                 |                                    | -                        | 150.00                  | 137.79                     | 150.00                                                        | -                               |
|                                                 |                                    | 1,454.81                 | -                       | 1,454.81                   | 1,454.81                                                      | -                               |
|                                                 |                                    | 1,490.08                 | -                       | 1,490.08                   | 1,490.08                                                      | -                               |
|                                                 |                                    | -                        | 98.45                   | 90.17                      | 98.45                                                         | 8.28                            |
|                                                 |                                    | -                        | 656.33                  | 601.16                     | 656.33                                                        | 55.17                           |
|                                                 |                                    | -                        | 164.08                  | 150.30                     | 164.09                                                        | 13.78                           |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2050 Fund               | -                        | 787.59                  | 721.39                     | 787.59                                                        | 66.20                           |
|                                                        |                                    | -                        | 164.08                  | 150.30                     | 164.09                                                        | 13.78                           |
|                                                        |                                    | -                        | 196.90                  | 180.35                     | 196.90                                                        | 16.55                           |
|                                                        |                                    | -                        | 1,214.19                | 1,112.14                   | 1,214.19                                                      | 102.05                          |
|                                                        |                                    | -                        | 1,078.34                | 973.69                     | 1,078.34                                                      | 104.65                          |
|                                                        |                                    | -                        | 580.65                  | 524.31                     | 580.65                                                        | 56.34                           |
|                                                        |                                    | -                        | 414.77                  | 374.52                     | 414.77                                                        | 40.25                           |
|                                                        |                                    | -                        | 1,741.94                | 1,572.91                   | 1,741.95                                                      | 169.03                          |
|                                                        |                                    | -                        | 414.77                  | 374.52                     | 414.77                                                        | 40.25                           |
|                                                        |                                    | -                        | 995.41                  | 898.81                     | 995.41                                                        | 96.60                           |
|                                                        |                                    | -                        | 912.45                  | 823.91                     | 912.45                                                        | 88.54                           |
|                                                        |                                    | -                        | 2,156.65                | 1,947.37                   | 2,156.65                                                      | 209.28                          |
|                                                        |                                    | -                        | 9.18                    | 8.32                       | 9.18                                                          | 0.86                            |
|                                                        |                                    | -                        | 9.18                    | 8.32                       | 9.18                                                          | 0.86                            |
|                                                        |                                    | -                        | 2,910.76                | 2,636.31                   | 2,910.76                                                      | 274.45                          |
|                                                        |                                    | -                        | 1,547.57                | 1,401.65                   | 1,547.57                                                      | 145.92                          |
|                                                        |                                    | -                        | 1,114.58                | 1,009.49                   | 1,114.58                                                      | 105.09                          |
|                                                        |                                    | -                        | 4,695.91                | 4,253.14                   | 4,695.91                                                      | 442.77                          |
|                                                        |                                    | -                        | 1,114.58                | 1,009.49                   | 1,114.58                                                      | 105.09                          |
|                                                        |                                    | -                        | 2,652.97                | 2,402.83                   | 2,652.97                                                      | 250.14                          |
|                                                        |                                    | -                        | 2,435.56                | 2,205.91                   | 2,435.56                                                      | 229.65                          |
|                                                        |                                    | -                        | 5,801.32                | 5,254.33                   | 5,801.33                                                      | 546.99                          |
|                                                        |                                    | 878.45                   | -                       | 878.45                     | 878.46                                                        | -                               |
|                                                        |                                    | -                        | 23.00                   | 21.14                      | 23.00                                                         | 1.86                            |
|                                                        |                                    | -                        | 12.38                   | 11.38                      | 12.38                                                         | 1.00                            |
|                                                        |                                    | -                        | 8.85                    | 8.13                       | 8.85                                                          | 0.72                            |
|                                                        |                                    | -                        | 37.16                   | 34.16                      | 37.16                                                         | 3.00                            |
|                                                        |                                    | -                        | 8.85                    | 8.13                       | 8.85                                                          | 0.72                            |
|                                                        |                                    | -                        | 21.22                   | 19.51                      | 21.23                                                         | 1.71                            |
|                                                        |                                    | -                        | 19.46                   | 17.89                      | 19.46                                                         | 1.57                            |
|                                                        |                                    | -                        | 46.04                   | 42.31                      | 46.04                                                         | 3.73                            |
|                                                        |                                    | 695.15                   | -                       | 695.15                     | 695.15                                                        | -                               |
|                                                        |                                    | 104.12                   | -                       | 104.12                     | 104.12                                                        | -                               |
|                                                        |                                    | -                        | 564.43                  | 494.23                     | 564.43                                                        | 70.20                           |
|                                                        |                                    | -                        | 3,890.62                | 3,396.78                   | 3,890.62                                                      | 493.84                          |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved         | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |           |   |
|-------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|-----------|---|
| AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued) |                                    |                          |                         |                            |                                                               |                                 |           |   |
| T. Rowe Price                                   | Retirement 2050 Fund               | -                        | 328.45                  | 284.54                     | 328.45                                                        | 43.91                           |           |   |
|                                                 |                                    | 571.13                   | -                       | 571.13                     | 571.13                                                        | -                               |           |   |
|                                                 |                                    | 564.12                   | -                       | 564.12                     | 564.12                                                        | -                               |           |   |
|                                                 |                                    | 567.44                   | -                       | 567.44                     | 567.44                                                        | -                               |           |   |
|                                                 |                                    | -                        | 90.00                   | 75.76                      | 90.00                                                         | 14.24                           |           |   |
|                                                 |                                    | 628.01                   | -                       | 628.01                     | 628.01                                                        | -                               |           |   |
|                                                 |                                    | 569.94                   | -                       | 569.94                     | 569.94                                                        | -                               |           |   |
|                                                 |                                    | 558.42                   | -                       | 558.42                     | 558.43                                                        | -                               |           |   |
|                                                 |                                    | -                        | 3,927.99                | 3,395.60                   | 3,927.99                                                      | 532.39                          |           |   |
|                                                 |                                    | -                        | 9,791.97                | 8,376.53                   | 9,791.97                                                      | 1,415.44                        |           |   |
|                                                 |                                    | 590.69                   | -                       | 590.69                     | 590.69                                                        | -                               |           |   |
|                                                 |                                    | 561.19                   | -                       | 561.19                     | 561.19                                                        | -                               |           |   |
|                                                 |                                    | 611.63                   | -                       | 611.63                     | 611.63                                                        | -                               |           |   |
|                                                 |                                    | 72.00                    | -                       | 72.00                      | 72.00                                                         | -                               |           |   |
|                                                 |                                    | -                        | 60.00                   | 50.43                      | 60.00                                                         | 9.57                            |           |   |
|                                                 |                                    | 294.61                   | -                       | 294.61                     | 292.40                                                        | -                               |           |   |
|                                                 |                                    | 73.65                    | -                       | 73.65                      | 73.10                                                         | -                               |           |   |
|                                                 |                                    | 589.22                   | -                       | 589.22                     | 584.80                                                        | -                               |           |   |
|                                                 |                                    | 616.95                   | -                       | 616.95                     | 616.95                                                        | -                               |           |   |
|                                                 |                                    | 31 Purchases for         |                         | 27,381.72                  |                                                               |                                 |           |   |
|                                                 |                                    | 11 Sales for             |                         |                            | 64,239.97                                                     |                                 |           |   |
|                                                 |                                    | Issue aggregate total    |                         |                            |                                                               |                                 | 91,614.58 |   |
|                                                 |                                    | T. Rowe Price            | Retirement 2040 Fund    | 1,296.46                   | -                                                             | 1,296.46                        | 1,296.47  | - |
| 1,205.28                                        | -                                  |                          |                         | 1,205.28                   | 1,205.27                                                      | -                               |           |   |
| 1,179.60                                        | -                                  |                          |                         | 1,179.60                   | 1,179.60                                                      | -                               |           |   |
| 3,795.90                                        | -                                  |                          |                         | 3,795.90                   | 3,795.89                                                      | -                               |           |   |
| 1,181.14                                        | -                                  |                          |                         | 1,181.14                   | 1,181.15                                                      | -                               |           |   |
| 1,198.53                                        | -                                  |                          |                         | 1,198.53                   | 1,198.53                                                      | -                               |           |   |
| -                                               | 115.02                             |                          |                         | 98.60                      | 115.03                                                        | 16.42                           |           |   |
| 1,190.19                                        | -                                  |                          |                         | 1,190.19                   | 1,190.18                                                      | -                               |           |   |
| 1,182.20                                        | -                                  |                          |                         | 1,182.20                   | 1,182.21                                                      | -                               |           |   |
| 1,143.23                                        | -                                  | 1,143.23                 | 1,143.25                | -                          |                                                               |                                 |           |   |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2040 Fund               | 1,151.61                 | -                       | 1,151.61                   | 1,151.61                                                      | -                               |
|                                                        |                                    | 3,772.38                 | -                       | 3,772.38                   | 3,772.37                                                      | -                               |
|                                                        |                                    | 50.30                    | -                       | 50.30                      | 50.29                                                         | -                               |
|                                                        |                                    | 1,065.40                 | -                       | 1,065.40                   | 1,065.41                                                      | -                               |
|                                                        |                                    | -                        | 114.99                  | 107.52                     | 114.99                                                        | 7.47                            |
|                                                        |                                    | 1,079.64                 | -                       | 1,079.64                   | 1,079.64                                                      | -                               |
|                                                        |                                    | -                        | 226.73                  | 204.33                     | 226.73                                                        | 22.40                           |
|                                                        |                                    | -                        | 226.72                  | 204.33                     | 226.73                                                        | 22.39                           |
|                                                        |                                    | -                        | 812.88                  | 732.59                     | 812.87                                                        | 80.29                           |
|                                                        |                                    | -                        | 226.73                  | 204.33                     | 226.73                                                        | 22.40                           |
|                                                        |                                    | -                        | 1,249.76                | 1,126.33                   | 1,249.76                                                      | 123.43                          |
|                                                        |                                    | -                        | 194.75                  | 175.52                     | 194.76                                                        | 19.23                           |
|                                                        |                                    | -                        | 90.72                   | 81.75                      | 90.71                                                         | 8.97                            |
|                                                        |                                    | -                        | 1,186.32                | 1,069.16                   | 1,186.33                                                      | 117.16                          |
|                                                        |                                    | 935.88                   | -                       | 935.88                     | 935.88                                                        | -                               |
|                                                        |                                    | -                        | 291.86                  | 268.29                     | 291.86                                                        | 23.57                           |
|                                                        |                                    | -                        | 157.18                  | 144.48                     | 157.17                                                        | 12.70                           |
|                                                        |                                    | -                        | 112.25                  | 103.18                     | 112.25                                                        | 9.07                            |
|                                                        |                                    | -                        | 471.48                  | 433.40                     | 471.48                                                        | 38.08                           |
|                                                        |                                    | -                        | 112.25                  | 103.18                     | 112.25                                                        | 9.07                            |
|                                                        |                                    | -                        | 269.40                  | 247.64                     | 269.40                                                        | 21.76                           |
|                                                        |                                    | -                        | 246.98                  | 227.03                     | 246.98                                                        | 19.95                           |
|                                                        |                                    | -                        | 583.71                  | 536.56                     | 583.71                                                        | 47.15                           |
|                                                        |                                    | 773.40                   | -                       | 773.40                     | 773.41                                                        | -                               |
|                                                        |                                    | 765.72                   | -                       | 765.72                     | 765.72                                                        | -                               |
|                                                        |                                    | -                        | 1,214.31                | 1,077.76                   | 1,214.30                                                      | 136.55                          |
|                                                        |                                    | -                        | 957.34                  | 840.50                     | 957.34                                                        | 116.84                          |
|                                                        |                                    | 4,337.06                 | -                       | 4,337.06                   | 4,337.06                                                      | -                               |
|                                                        |                                    | 878.32                   | -                       | 878.32                     | 878.32                                                        | -                               |
|                                                        |                                    | 6,304.34                 | -                       | 6,304.34                   | 6,304.35                                                      | -                               |
|                                                        |                                    | -                        | 80.00                   | 68.82                      | 79.99                                                         | 11.18                           |
|                                                        |                                    | 933.39                   | -                       | 933.39                     | 933.38                                                        | -                               |
|                                                        |                                    | 2,182.92                 | -                       | 2,182.92                   | 2,182.92                                                      | -                               |
|                                                        |                                    | 934.14                   | -                       | 934.14                     | 934.14                                                        | -                               |
|                                                        |                                    | 56.48                    | -                       | 56.48                      | 56.47                                                         | -                               |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2040 Fund               | 830.53                   | -                       | 830.53                     | 830.52                                                        | -                               |
|                                                        |                                    | 820.33                   | -                       | 820.33                     | 820.34                                                        | -                               |
|                                                        |                                    | 834.80                   | -                       | 834.80                     | 834.81                                                        | -                               |
|                                                        |                                    | 1,069.92                 | -                       | 1,069.92                   | 1,069.92                                                      | -                               |
|                                                        |                                    | -                        | 80.00                   | 68.47                      | 80.01                                                         | 11.53                           |
|                                                        |                                    | 832.83                   | -                       | 832.83                     | 826.30                                                        | -                               |
|                                                        |                                    | 249.85                   | -                       | 249.85                     | 247.89                                                        | -                               |
|                                                        |                                    | 1,832.22                 | -                       | 1,832.22                   | 1,817.82                                                      | -                               |
|                                                        |                                    | 726.70                   | -                       | 726.70                     | 726.71                                                        | -                               |
|                                                        |                                    |                          |                         |                            |                                                               |                                 |
|                                                        | <b>32 Purchases for</b>            | <b>45,790.69</b>         |                         |                            |                                                               |                                 |
|                                                        | <b>22 Sales for</b>                |                          | <b>9,021.38</b>         |                            |                                                               |                                 |
|                                                        | <b>Issue aggregate total</b>       |                          |                         |                            | <b>54,789.21</b>                                              |                                 |
| T. Rowe Price                                          | Retirement 2030 Fund               | 3,721.71                 | -                       | 3,721.71                   | 3,721.71                                                      | -                               |
|                                                        |                                    | 1,480.37                 | -                       | 1,480.37                   | 1,480.38                                                      | -                               |
|                                                        |                                    | 3,763.70                 | -                       | 3,763.70                   | 3,763.69                                                      | -                               |
|                                                        |                                    | 1,456.29                 | -                       | 1,456.29                   | 1,456.30                                                      | -                               |
|                                                        |                                    | 3,732.96                 | -                       | 3,732.96                   | 3,732.95                                                      | -                               |
|                                                        |                                    | 1,453.61                 | -                       | 1,453.61                   | 1,453.62                                                      | -                               |
|                                                        |                                    | -                        | 112.36                  | 83.85                      | 112.36                                                        | 28.51                           |
|                                                        |                                    | 1,424.19                 | -                       | 1,424.19                   | 1,424.20                                                      | -                               |
|                                                        |                                    | 3,740.59                 | -                       | 3,740.59                   | 3,740.59                                                      | -                               |
|                                                        |                                    | 1,438.01                 | -                       | 1,438.01                   | 1,438.01                                                      | -                               |
|                                                        |                                    | 3,734.83                 | -                       | 3,734.83                   | 3,734.84                                                      | -                               |
|                                                        |                                    | 1,430.96                 | -                       | 1,430.96                   | 1,430.96                                                      | -                               |
|                                                        |                                    | 3,710.95                 | -                       | 3,710.95                   | 3,710.95                                                      | -                               |
|                                                        |                                    | -                        | 112.47                  | 91.90                      | 112.46                                                        | 20.57                           |
|                                                        |                                    | 1,514.12                 | -                       | 1,514.12                   | 1,514.13                                                      | -                               |
|                                                        |                                    | 3,739.39                 | -                       | 3,739.39                   | 3,739.38                                                      | -                               |
|                                                        |                                    | -                        | 17,839.15               | 14,401.97                  | 17,839.15                                                     | 3,437.18                        |
|                                                        |                                    | -                        | 9,605.69                | 7,754.90                   | 9,605.69                                                      | 1,850.79                        |
|                                                        |                                    | -                        | 6,861.21                | 5,539.22                   | 6,861.21                                                      | 1,321.99                        |
|                                                        |                                    | -                        | 28,817.07               | 23,264.70                  | 28,817.07                                                     | 5,552.37                        |
|                                                        |                                    | -                        | 6,861.21                | 5,539.22                   | 6,861.21                                                      | 1,321.99                        |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved         | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>gain or<br>(loss) |            |   |
|-------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|--------------------------------------------|------------|---|
| AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued) |                                    |                          |                         |                            |                                                               |                                            |            |   |
| T. Rowe Price                                   | Retirement 2030 Fund               | -                        | 16,466.88               | 13,294.11                  | 16,466.89                                                     | 3,172.77                                   |            |   |
|                                                 |                                    | -                        | 15,094.65               | 12,186.26                  | 15,094.65                                                     | 2,908.39                                   |            |   |
|                                                 |                                    | -                        | 35,678.31               | 28,803.95                  | 35,678.31                                                     | 6,874.36                                   |            |   |
|                                                 |                                    | 1,006.47                 | -                       | 1,006.47                   | 1,006.46                                                      | -                                          |            |   |
|                                                 |                                    | 3,235.43                 | -                       | 3,235.43                   | 3,235.42                                                      | -                                          |            |   |
|                                                 |                                    | -                        | 847.62                  | 669.19                     | 847.62                                                        | 178.43                                     |            |   |
|                                                 |                                    | 1,048.30                 | -                       | 1,048.30                   | 1,048.30                                                      | -                                          |            |   |
|                                                 |                                    | 1,105.41                 | -                       | 1,105.41                   | 1,105.42                                                      | -                                          |            |   |
|                                                 |                                    | 3,408.96                 | -                       | 3,408.96                   | 3,408.97                                                      | -                                          |            |   |
|                                                 |                                    | 223.67                   | -                       | 223.67                     | 223.67                                                        | -                                          |            |   |
|                                                 |                                    | -                        | 92.50                   | 71.29                      | 92.51                                                         | 21.21                                      |            |   |
|                                                 |                                    | 935.99                   | -                       | 935.99                     | 935.98                                                        | -                                          |            |   |
|                                                 |                                    | 919.53                   | -                       | 919.53                     | 919.53                                                        | -                                          |            |   |
|                                                 |                                    | 2,291.67                 | -                       | 2,291.67                   | 2,291.67                                                      | -                                          |            |   |
|                                                 |                                    | 912.75                   | -                       | 912.75                     | 912.76                                                        | -                                          |            |   |
|                                                 |                                    | -                        | 0.02                    | 0.01                       | 0.02                                                          | 0.01                                       |            |   |
|                                                 |                                    | -                        | 2,969.20                | 2,400.32                   | 2,969.20                                                      | 568.88                                     |            |   |
|                                                 |                                    | 3,219.72                 | -                       | 3,219.72                   | 3,219.71                                                      | -                                          |            |   |
|                                                 |                                    | 914.71                   | -                       | 914.71                     | 914.71                                                        | -                                          |            |   |
|                                                 |                                    | 3,205.34                 | -                       | 3,205.34                   | 3,205.33                                                      | -                                          |            |   |
|                                                 |                                    | 1,430.00                 | -                       | 1,430.00                   | 1,429.99                                                      | -                                          |            |   |
|                                                 |                                    | -                        | 90.00                   | 70.89                      | 89.99                                                         | 19.11                                      |            |   |
|                                                 |                                    | 453.30                   | -                       | 453.30                     | 449.95                                                        | -                                          |            |   |
|                                                 |                                    | 181.32                   | -                       | 181.32                     | 179.99                                                        | -                                          |            |   |
|                                                 |                                    | 1,511.01                 | -                       | 1,511.01                   | 1,499.83                                                      | -                                          |            |   |
|                                                 |                                    | 922.27                   | -                       | 922.27                     | 922.27                                                        | -                                          |            |   |
|                                                 |                                    | 32 Purchases for         |                         | 63,267.53                  |                                                               |                                            |            |   |
|                                                 |                                    | 15 Sales for             |                         |                            | 141,448.34                                                    |                                            |            |   |
|                                                 |                                    | Issue aggregate total    |                         |                            |                                                               |                                            | 204,700.01 |   |
|                                                 |                                    | T. Rowe Price            | Retirement 2020 Fund    | 2,726.70                   | -                                                             | 2,726.70                                   | 2,726.70   | - |
|                                                 |                                    |                          |                         | 2,737.29                   | -                                                             | 2,737.29                                   | 2,737.29   | - |
|                                                 |                                    |                          |                         | 2,701.81                   | -                                                             | 2,701.81                                   | 2,701.81   | - |
| 2,700.12                                        | -                                  |                          |                         | 2,700.12                   | 2,700.12                                                      | -                                          |            |   |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2020 Fund               | 2,679.94                 | -                       | 2,679.94                   | 2,679.94                                                      | -                               |
|                                                        |                                    | 2,672.94                 | -                       | 2,672.94                   | 2,672.94                                                      | -                               |
|                                                        |                                    | -                        | 175.40                  | 151.38                     | 175.40                                                        | 24.02                           |
|                                                        |                                    | 2,690.70                 | -                       | 2,690.70                   | 2,690.71                                                      | -                               |
|                                                        |                                    | 2,722.28                 | -                       | 2,722.28                   | 2,722.28                                                      | -                               |
|                                                        |                                    | -                        | 903.02                  | 801.87                     | 903.02                                                        | 101.15                          |
|                                                        |                                    | -                        | 2,257.54                | 2,004.66                   | 2,257.54                                                      | 252.88                          |
|                                                        |                                    | -                        | 1,354.50                | 1,202.78                   | 1,354.50                                                      | 151.72                          |
|                                                        |                                    | 2,258.56                 | -                       | 2,258.56                   | 2,258.55                                                      | -                               |
|                                                        |                                    | 2,325.62                 | -                       | 2,325.62                   | 2,325.62                                                      | -                               |
|                                                        |                                    | 2,300.39                 | -                       | 2,300.39                   | 2,300.38                                                      | -                               |
|                                                        |                                    | 49.56                    | -                       | 49.56                      | 49.56                                                         | -                               |
|                                                        |                                    | 2,431.26                 | -                       | 2,431.26                   | 2,431.26                                                      | -                               |
|                                                        |                                    | -                        | 170.71                  | 156.94                     | 170.72                                                        | 13.77                           |
|                                                        |                                    | 2,232.06                 | -                       | 2,232.06                   | 2,232.06                                                      | -                               |
|                                                        |                                    | -                        | 1,074.44                | 958.82                     | 1,074.44                                                      | 115.62                          |
|                                                        |                                    | -                        | 1,634.40                | 1,458.52                   | 1,634.40                                                      | 175.88                          |
|                                                        |                                    | -                        | 1,167.42                | 1,041.79                   | 1,167.42                                                      | 125.63                          |
|                                                        |                                    | -                        | 2,235.70                | 1,995.12                   | 2,235.71                                                      | 240.58                          |
|                                                        |                                    | -                        | 988.44                  | 882.07                     | 988.44                                                        | 106.37                          |
|                                                        |                                    | -                        | 315.92                  | 281.92                     | 315.91                                                        | 34.00                           |
|                                                        |                                    | -                        | 2,568.35                | 2,291.97                   | 2,568.35                                                      | 276.38                          |
|                                                        |                                    | -                        | 2,057.12                | 1,835.76                   | 2,057.12                                                      | 221.36                          |
|                                                        |                                    | -                        | 3,563.74                | 3,180.24                   | 3,563.74                                                      | 383.50                          |
|                                                        |                                    | 1,652.47                 | -                       | 1,652.47                   | 1,652.47                                                      | -                               |
|                                                        |                                    | -                        | 5,261.79                | 4,748.40                   | 5,261.79                                                      | 513.39                          |
|                                                        |                                    | -                        | 2,833.27                | 2,556.82                   | 2,833.26                                                      | 276.45                          |
|                                                        |                                    | -                        | 2,023.76                | 1,826.30                   | 2,023.76                                                      | 197.46                          |
|                                                        |                                    | -                        | 8,499.80                | 7,670.48                   | 8,499.81                                                      | 829.32                          |
|                                                        |                                    | -                        | 2,023.76                | 1,826.30                   | 2,023.76                                                      | 197.46                          |
|                                                        |                                    | -                        | 4,857.04                | 4,383.14                   | 4,857.04                                                      | 473.90                          |
|                                                        |                                    | -                        | 4,452.29                | 4,017.88                   | 4,452.29                                                      | 434.41                          |
|                                                        |                                    | -                        | 10,523.59               | 9,496.80                   | 10,523.58                                                     | 1,026.79                        |
|                                                        |                                    | -                        | 404.47                  | 367.84                     | 404.47                                                        | 36.63                           |
|                                                        |                                    | -                        | 1,078.59                | 980.90                     | 1,078.59                                                      | 97.69                           |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2020 Fund               | -                        | 337.04                  | 306.52                     | 337.04                                                        | 30.52                           |
|                                                        |                                    | -                        | 1,146.00                | 1,042.21                   | 1,146.00                                                      | 103.79                          |
|                                                        |                                    | -                        | 337.04                  | 306.52                     | 337.04                                                        | 30.52                           |
|                                                        |                                    | -                        | 808.94                  | 735.67                     | 808.94                                                        | 73.27                           |
|                                                        |                                    | -                        | 1,752.73                | 1,593.98                   | 1,752.73                                                      | 158.75                          |
|                                                        |                                    | -                        | 876.33                  | 796.96                     | 876.33                                                        | 79.37                           |
|                                                        |                                    | -                        | 1,345.89                | 1,217.46                   | 1,345.89                                                      | 128.43                          |
|                                                        |                                    | -                        | 3,589.05                | 3,246.56                   | 3,589.05                                                      | 342.49                          |
|                                                        |                                    | -                        | 1,121.59                | 1,014.56                   | 1,121.59                                                      | 107.03                          |
|                                                        |                                    | -                        | 3,813.36                | 3,449.46                   | 3,813.36                                                      | 363.90                          |
|                                                        |                                    | -                        | 1,121.58                | 1,014.56                   | 1,121.59                                                      | 107.02                          |
|                                                        |                                    | -                        | 2,691.79                | 2,434.92                   | 2,691.79                                                      | 256.87                          |
|                                                        |                                    | -                        | 5,832.21                | 5,275.65                   | 5,832.21                                                      | 556.56                          |
|                                                        |                                    | -                        | 2,916.09                | 2,637.82                   | 2,916.09                                                      | 278.27                          |
|                                                        |                                    | -                        | 759.17                  | 680.66                     | 759.17                                                        | 78.51                           |
|                                                        |                                    | -                        | 5,061.17                | 4,537.80                   | 5,061.17                                                      | 523.37                          |
|                                                        |                                    | -                        | 1,265.29                | 1,134.45                   | 1,265.29                                                      | 130.84                          |
|                                                        |                                    | -                        | 6,073.42                | 5,445.37                   | 6,073.42                                                      | 628.05                          |
|                                                        |                                    | -                        | 1,265.30                | 1,134.45                   | 1,265.29                                                      | 130.85                          |
|                                                        |                                    | -                        | 1,518.35                | 1,361.34                   | 1,518.36                                                      | 157.01                          |
|                                                        |                                    | -                        | 9,363.18                | 8,394.94                   | 9,363.18                                                      | 968.24                          |
|                                                        |                                    | 1,189.56                 | -                       | 1,189.56                   | 1,189.55                                                      | -                               |
|                                                        |                                    | 1,169.10                 | -                       | 1,169.10                   | 1,169.10                                                      | -                               |
|                                                        |                                    | -                        | 1,962.57                | 1,726.30                   | 1,962.56                                                      | 236.27                          |
|                                                        |                                    | -                        | 398.53                  | 348.14                     | 398.53                                                        | 50.39                           |
|                                                        |                                    | 1,184.00                 | -                       | 1,184.00                   | 1,184.00                                                      | -                               |
|                                                        |                                    | 1,284.69                 | -                       | 1,284.69                   | 1,284.69                                                      | -                               |
|                                                        |                                    | 1,253.95                 | -                       | 1,253.95                   | 1,253.96                                                      | -                               |
|                                                        |                                    | -                        | 100.28                  | 85.29                      | 100.28                                                        | 14.99                           |
|                                                        |                                    | 1,254.46                 | -                       | 1,254.46                   | 1,254.46                                                      | -                               |
|                                                        |                                    | 1,389.54                 | -                       | 1,389.54                   | 1,389.54                                                      | -                               |
|                                                        |                                    | 1,222.00                 | -                       | 1,222.00                   | 1,222.01                                                      | -                               |
|                                                        |                                    | -                        | 4,349.82                | 3,766.51                   | 4,349.82                                                      | 583.31                          |
|                                                        |                                    | 196.16                   | -                       | 196.16                     | 196.16                                                        | -                               |
|                                                        |                                    | -                        | 339.80                  | 297.97                     | 339.80                                                        | 41.83                           |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2020 Fund               | 1,389.54                 | -                       | 1,389.54                   | 1,389.54                                                      | -                               |
|                                                        |                                    | 1,495.47                 | -                       | 1,495.47                   | 1,495.48                                                      | -                               |
|                                                        |                                    | 1,423.08                 | -                       | 1,423.08                   | 1,423.08                                                      | -                               |
|                                                        |                                    | 2,277.50                 | -                       | 2,277.50                   | 2,277.51                                                      | -                               |
|                                                        |                                    | -                        | 90.00                   | 76.36                      | 90.00                                                         | 13.64                           |
|                                                        |                                    | 391.21                   | -                       | 391.21                     | 389.02                                                        | -                               |
|                                                        |                                    | 521.61                   | -                       | 521.61                     | 518.69                                                        | -                               |
|                                                        |                                    | 3,912.08                 | -                       | 3,912.08                   | 3,890.19                                                      | -                               |
|                                                        |                                    | 1,432.58                 | -                       | 1,432.58                   | 1,432.58                                                      | -                               |
|                                                        |                                    |                          |                         |                            |                                                               |                                 |
|                                                        |                                    |                          |                         |                            |                                                               |                                 |
|                                                        |                                    |                          |                         |                            |                                                               |                                 |
|                                                        | <b>32 Purchases for</b>            | <b>57,868.23</b>         |                         |                            |                                                               |                                 |
|                                                        | <b>51 Sales for</b>                |                          | <b>122,661.58</b>       |                            |                                                               |                                 |
|                                                        | <b>Issue aggregate total</b>       |                          |                         |                            | <b>180,502.83</b>                                             |                                 |
| Prudential                                             | Jennison Mid-Cap Growth            | 64.64                    | -                       | 64.64                      | 64.63                                                         | -                               |
|                                                        |                                    | 2,235.71                 | -                       | 2,235.71                   | 2,235.73                                                      | -                               |
|                                                        |                                    | 1,249.76                 | -                       | 1,249.76                   | 1,249.77                                                      | -                               |
|                                                        |                                    | 2,671.42                 | -                       | 2,671.42                   | 2,671.41                                                      | -                               |
|                                                        |                                    | 219.65                   | -                       | 219.65                     | 219.65                                                        | -                               |
|                                                        |                                    | 8,499.81                 | -                       | 8,499.81                   | 8,499.79                                                      | -                               |
|                                                        |                                    | 1,146.00                 | -                       | 1,146.00                   | 1,146.01                                                      | -                               |
|                                                        |                                    | 787.59                   | -                       | 787.59                     | 787.60                                                        | -                               |
|                                                        |                                    | 1,741.95                 | -                       | 1,741.95                   | 1,741.96                                                      | -                               |
|                                                        |                                    | 3,813.36                 | -                       | 3,813.36                   | 3,813.37                                                      | -                               |
|                                                        |                                    | 28,817.07                | -                       | 28,817.07                  | 28,817.07                                                     | -                               |
|                                                        |                                    | 471.48                   | -                       | 471.48                     | 471.46                                                        | -                               |
|                                                        |                                    | 4,695.91                 | -                       | 4,695.91                   | 4,695.92                                                      | -                               |
|                                                        |                                    | 6,073.42                 | -                       | 6,073.42                   | 6,073.43                                                      | -                               |
|                                                        |                                    | 634.55                   | -                       | 634.55                     | 634.55                                                        | -                               |
|                                                        |                                    | 37.16                    | -                       | 37.16                      | 37.15                                                         | -                               |
|                                                        |                                    | 656.60                   | -                       | 656.60                     | 656.61                                                        | -                               |
|                                                        |                                    | -                        | 585.33                  | 567.77                     | 585.33                                                        | 17.56                           |
|                                                        |                                    | 94.50                    | -                       | 94.50                      | 94.52                                                         | -                               |
|                                                        |                                    | 683.45                   | -                       | 683.45                     | 683.44                                                        | -                               |
|                                                        |                                    | 652.24                   | -                       | 652.24                     | 652.24                                                        | -                               |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| Prudential                                             | Jennison Mid-Cap Growth            | 658.97                   | -                       | 658.97                     | 658.97                                                        | -                               |
|                                                        |                                    | -                        | 40.90                   | 38.45                      | 40.91                                                         | 2.45                            |
|                                                        |                                    | 650.86                   | -                       | 650.86                     | 650.85                                                        | -                               |
|                                                        |                                    | -                        | 103.35                  | 97.80                      | 103.36                                                        | 5.55                            |
|                                                        |                                    | -                        | 635.21                  | 599.71                     | 635.21                                                        | 35.50                           |
|                                                        |                                    | 3,026.84                 | -                       | 3,026.84                   | 3,026.85                                                      | -                               |
|                                                        |                                    | -                        | 566.04                  | 544.96                     | 566.04                                                        | 21.08                           |
|                                                        |                                    | -                        | 331.25                  | 318.91                     | 331.25                                                        | 12.34                           |
|                                                        |                                    | 648.78                   | -                       | 648.78                     | 648.77                                                        | -                               |
|                                                        |                                    | 665.67                   | -                       | 665.67                     | 665.68                                                        | -                               |
|                                                        |                                    | 659.64                   | -                       | 659.64                     | 659.63                                                        | -                               |
|                                                        |                                    | 671.49                   | -                       | 671.49                     | 671.49                                                        | -                               |
|                                                        |                                    | 669.68                   | -                       | 669.68                     | 669.68                                                        | -                               |
|                                                        |                                    | 705.06                   | -                       | 705.06                     | 705.05                                                        | -                               |
|                                                        |                                    | 104.24                   | -                       | 104.24                     | 104.24                                                        | -                               |
|                                                        |                                    | 2,028.05                 | -                       | 2,028.05                   | 2,028.06                                                      | -                               |
|                                                        |                                    | -                        | 37.39                   | 36.40                      | 37.38                                                         | 0.99                            |
|                                                        |                                    | 652.00                   | -                       | 652.00                     | 652.01                                                        | -                               |
|                                                        |                                    | 94.56                    | -                       | 94.56                      | 94.56                                                         | -                               |
|                                                        | <b>33 Purchases for</b>            | <b>76,482.11</b>         |                         |                            |                                                               |                                 |
|                                                        | <b>7 Sales for</b>                 |                          | <b>2,299.47</b>         |                            |                                                               |                                 |
|                                                        | <b>Issue aggregate total</b>       |                          |                         |                            | <b>78,781.63</b>                                              |                                 |
| Vanguard                                               | 500 Index Fund                     | -                        | 14.00                   | 14.14                      | 14.06                                                         | (0.14)                          |
|                                                        |                                    | 300.60                   | -                       | 300.60                     | 300.65                                                        | -                               |
|                                                        |                                    | 301.04                   | -                       | 301.04                     | 301.07                                                        | -                               |
|                                                        |                                    | 301.92                   | -                       | 301.92                     | 301.92                                                        | -                               |
|                                                        |                                    | -                        | 15.00                   | 14.45                      | 14.98                                                         | 0.55                            |
|                                                        |                                    | 301.56                   | -                       | 301.56                     | 301.52                                                        | -                               |
|                                                        |                                    | 300.94                   | -                       | 300.94                     | 300.92                                                        | -                               |
|                                                        |                                    | -                        | 15.50                   | 14.86                      | 15.50                                                         | 0.64                            |
|                                                        |                                    | 301.20                   | -                       | 301.20                     | 301.21                                                        | -                               |
|                                                        |                                    | 145.27                   | -                       | 145.27                     | 147.34                                                        | -                               |
|                                                        |                                    | -                        | 12.02                   | 11.01                      | 11.93                                                         | 1.01                            |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| Vanguard                                               | 500 Index Fund                     | 302.76                   | -                       | 302.76                     | 302.75                                                        | -                               |
|                                                        |                                    | -                        | 16.50                   | 15.58                      | 16.53                                                         | 0.92                            |
|                                                        |                                    | 300.84                   | -                       | 300.84                     | 300.82                                                        | -                               |
|                                                        |                                    | 1,354.50                 | -                       | 1,354.50                   | 1,354.55                                                      | -                               |
|                                                        |                                    | 301.02                   | -                       | 301.02                     | 301.04                                                        | -                               |
|                                                        |                                    | -                        | 17.50                   | 16.72                      | 17.47                                                         | 0.78                            |
|                                                        |                                    | 301.00                   | -                       | 301.00                     | 301.05                                                        | -                               |
|                                                        |                                    | 300.64                   | -                       | 300.64                     | 300.63                                                        | -                               |
|                                                        |                                    | -                        | 17.00                   | 16.83                      | 16.99                                                         | 0.17                            |
|                                                        |                                    | 340.00                   | -                       | 340.00                     | 340.00                                                        | -                               |
|                                                        |                                    | -                        | 13.10                   | 12.85                      | 13.08                                                         | 0.25                            |
|                                                        |                                    | 339.62                   | -                       | 339.62                     | 339.62                                                        | -                               |
|                                                        |                                    | 180.45                   | -                       | 180.45                     | 177.56                                                        | -                               |
|                                                        |                                    | 2,057.12                 | -                       | 2,057.12                   | 2,057.13                                                      | -                               |
|                                                        |                                    | 1,186.33                 | -                       | 1,186.33                   | 1,186.29                                                      | -                               |
|                                                        |                                    | 1,608.03                 | -                       | 1,608.03                   | 1,608.06                                                      | -                               |
|                                                        |                                    | 63.58                    | -                       | 63.58                      | 63.51                                                         | -                               |
|                                                        |                                    | 586.25                   | -                       | 586.25                     | 586.28                                                        | -                               |
|                                                        |                                    | 10,523.58                | -                       | 10,523.58                  | 10,523.61                                                     | -                               |
|                                                        |                                    | -                        | 18.00                   | 17.65                      | 18.03                                                         | 0.35                            |
|                                                        |                                    | 876.33                   | -                       | 876.33                     | 876.37                                                        | -                               |
|                                                        |                                    | 1,214.19                 | -                       | 1,214.19                   | 1,214.18                                                      | -                               |
|                                                        |                                    | 2,156.65                 | -                       | 2,156.65                   | 2,156.71                                                      | -                               |
|                                                        |                                    | 2,916.09                 | -                       | 2,916.09                   | 2,916.00                                                      | -                               |
|                                                        |                                    | 35,678.31                | -                       | 35,678.31                  | 35,678.34                                                     | -                               |
|                                                        |                                    | 583.71                   | -                       | 583.71                     | 583.72                                                        | -                               |
|                                                        |                                    | 5,801.33                 | -                       | 5,801.33                   | 5,801.37                                                      | -                               |
|                                                        |                                    | 9,363.18                 | -                       | 9,363.18                   | 9,363.12                                                      | -                               |
|                                                        |                                    | 1,094.04                 | -                       | 1,094.04                   | 1,094.04                                                      | -                               |
|                                                        |                                    | 46.04                    | -                       | 46.04                      | 45.99                                                         | -                               |
|                                                        |                                    | 1,107.76                 | -                       | 1,107.76                   | 1,107.80                                                      | -                               |
|                                                        |                                    | -                        | 56.50                   | 54.28                      | 56.46                                                         | 2.22                            |
|                                                        |                                    | -                        | 1,036.69                | 991.75                     | 1,036.76                                                      | 44.94                           |
|                                                        |                                    | 117.00                   | -                       | 117.00                     | 117.01                                                        | -                               |
|                                                        |                                    | 1,140.71                 | -                       | 1,140.71                   | 1,140.72                                                      | -                               |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
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SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| Vanguard                                               | 500 Index Fund                     | 1,108.84                 | -                       | 1,108.84                   | 1,108.84                                                      | -                               |
|                                                        |                                    | -                        | 58.50                   | 54.75                      | 58.46                                                         | 3.75                            |
|                                                        |                                    | 1,113.56                 | -                       | 1,113.56                   | 1,113.56                                                      | -                               |
|                                                        |                                    | 631.09                   | -                       | 631.09                     | 629.64                                                        | -                               |
|                                                        |                                    | -                        | 58.07                   | 53.69                      | 58.12                                                         | 4.38                            |
|                                                        |                                    | 1,102.39                 | -                       | 1,102.39                   | 1,102.41                                                      | -                               |
|                                                        |                                    | -                        | 127.92                  | 119.14                     | 127.96                                                        | 8.78                            |
|                                                        |                                    | -                        | 793.90                  | 736.38                     | 793.90                                                        | 57.52                           |
|                                                        |                                    | -                        | 61.00                   | 56.91                      | 60.97                                                         | 4.09                            |
|                                                        |                                    | 9,318.00                 | -                       | 9,318.00                   | 9,318.00                                                      | -                               |
|                                                        |                                    | 4,102.18                 | -                       | 4,102.18                   | 4,102.19                                                      | -                               |
|                                                        |                                    | -                        | 17.37                   | 16.41                      | 17.37                                                         | 0.96                            |
|                                                        |                                    | -                        | 37.35                   | 35.29                      | 37.35                                                         | 2.06                            |
|                                                        |                                    | 1,226.85                 | -                       | 1,226.85                   | 1,226.90                                                      | -                               |
|                                                        |                                    | 924.20                   | -                       | 924.20                     | 924.20                                                        | -                               |
|                                                        |                                    | 326.92                   | -                       | 326.92                     | 326.94                                                        | -                               |
|                                                        |                                    | -                        | 67.00                   | 64.97                      | 66.96                                                         | 2.03                            |
|                                                        |                                    | 1,240.95                 | -                       | 1,240.95                   | 1,240.96                                                      | -                               |
|                                                        |                                    | 1,259.51                 | -                       | 1,259.51                   | 1,259.54                                                      | -                               |
|                                                        |                                    | -                        | 69.50                   | 66.35                      | 69.47                                                         | 3.15                            |
|                                                        |                                    | 1,255.83                 | -                       | 1,255.83                   | 1,255.83                                                      | -                               |
|                                                        |                                    | 1,992.44                 | -                       | 1,992.44                   | 1,992.47                                                      | -                               |
|                                                        |                                    | -                        | 60.85                   | 57.22                      | 60.81                                                         | 3.63                            |
|                                                        |                                    | 1,023.23                 | -                       | 1,023.23                   | 1,020.74                                                      | -                               |
|                                                        |                                    | 1,230.31                 | -                       | 1,230.31                   | 1,230.27                                                      | -                               |
|                                                        | <b>50 Purchases for</b>            | <b>111,649.89</b>        |                         |                            |                                                               |                                 |
|                                                        | <b>21 Sales for</b>                |                          | <b>2,583.27</b>         |                            |                                                               |                                 |
|                                                        | <b>Issue aggregate total</b>       |                          |                         |                            | <b>114,228.55</b>                                             |                                 |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

December 31, 2012

| (a)<br>Identity<br>of party<br>involved           | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|---------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b><u>SINGLE TRANSACTIONS EXCEEDING 5%</u></b>    |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                     | Retirement 2030 Fund               | -                        | 35,678.31               | 28,803.95                  | 35,678.31                                                     | 6,874.36                        |
| Vanguard                                          | 500 Index Fund                     | 35,678.31                | -                       | 35,678.31                  | 35,678.34                                                     |                                 |
|                                                   | <b>1 Purchase for</b>              | <b>35,678.31</b>         |                         |                            |                                                               |                                 |
|                                                   | <b>1 Sale for</b>                  |                          | <b>35,678.31</b>        |                            |                                                               |                                 |
|                                                   | <b>Issue aggregate total</b>       |                          |                         |                            | <b>71,356.65</b>                                              |                                 |
| <b><u>AGGREGATE TRANSACTIONS EXCEEDING 5%</u></b> |                                    |                          |                         |                            |                                                               |                                 |
| Huntington                                        | International Equity Fund          | 35.00                    | -                       | 35.00                      | 35.00                                                         | -                               |
|                                                   |                                    | 35.00                    | -                       | 35.00                      | 35.00                                                         | -                               |
|                                                   |                                    | 35.00                    | -                       | 35.00                      | 35.01                                                         | -                               |
|                                                   |                                    | 35.00                    | -                       | 35.00                      | 35.00                                                         | -                               |
|                                                   |                                    |                          | 0.11                    | 0.11                       | 0.11                                                          | -                               |
|                                                   |                                    | 35.00                    | -                       | 35.00                      | 35.01                                                         | -                               |
|                                                   |                                    | 87.98                    | -                       | 87.98                      | 87.98                                                         | -                               |
|                                                   |                                    | 1,067.04                 | -                       | 1,067.04                   | 1,067.04                                                      | -                               |
|                                                   |                                    | 90.11                    | -                       | 90.11                      | 90.11                                                         | -                               |
|                                                   |                                    | 174.68                   | -                       | 174.68                     | 174.68                                                        | -                               |
|                                                   |                                    | 62.96                    | -                       | 62.96                      | 62.95                                                         | -                               |
|                                                   |                                    | 88.17                    | -                       | 88.17                      | 88.18                                                         | -                               |
|                                                   |                                    | 87.65                    | -                       | 87.65                      | 87.64                                                         | -                               |
|                                                   |                                    | 1,074.44                 | -                       | 1,074.44                   | 1,074.44                                                      | -                               |
|                                                   |                                    | 812.87                   | -                       | 812.87                     | 812.87                                                        | -                               |
|                                                   |                                    | 31.33                    | -                       | 31.33                      | 31.32                                                         | -                               |
|                                                   |                                    | 186.76                   | -                       | 1,816.76                   | 186.76                                                        | -                               |
|                                                   |                                    | 139.73                   | -                       | 139.73                     | 139.74                                                        | -                               |
|                                                   |                                    | 5,261.79                 | -                       | 5,261.79                   | 5,261.79                                                      | -                               |
|                                                   |                                    | 404.47                   | -                       | 404.47                     | 404.47                                                        | -                               |
|                                                   |                                    | 656.33                   | -                       | 656.33                     | 656.33                                                        | -                               |
|                                                   |                                    | 1,078.34                 | -                       | 1,078.34                   | 1,078.34                                                      | -                               |
|                                                   |                                    | 1,345.89                 | -                       | 1,345.89                   | 1,345.89                                                      | -                               |
|                                                   |                                    | 17,839.15                | -                       | 17,839.15                  | 17,839.15                                                     | -                               |
|                                                   |                                    | 291.86                   | -                       | 291.86                     | 291.86                                                        | -                               |
|                                                   |                                    | 2,910.76                 | -                       | 2,910.76                   | 2,910.76                                                      | -                               |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)  
December 31, 2012

| (a)<br>Identity<br>of party<br>involved         | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>gain or<br>(loss) |           |  |
|-------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|--------------------------------------------|-----------|--|
| AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued) |                                    |                          |                         |                            |                                                               |                                            |           |  |
| Huntington                                      | International Equity Fund          | 5,061.17                 | -                       | 5,061.17                   | 5,061.17                                                      | -                                          |           |  |
|                                                 |                                    | 408.26                   | -                       | 408.26                     | 408.26                                                        | -                                          |           |  |
|                                                 |                                    | 23.00                    | -                       | 23.00                      | 23.00                                                         | -                                          |           |  |
|                                                 |                                    | 413.13                   | -                       | 413.13                     | 413.14                                                        | -                                          |           |  |
|                                                 |                                    |                          | 368.69                  | 356.97                     | 368.69                                                        | 11.72                                      |           |  |
|                                                 |                                    | 58.50                    | -                       | 58.50                      | 58.50                                                         | -                                          |           |  |
|                                                 |                                    | 431.47                   | -                       | 431.47                     | 431.47                                                        | -                                          |           |  |
|                                                 |                                    | 414.96                   | -                       | 414.96                     | 414.97                                                        | -                                          |           |  |
|                                                 |                                    | 416.79                   | -                       | 416.79                     | 416.79                                                        | -                                          |           |  |
|                                                 |                                    |                          | 26.55                   | 24.68                      | 26.56                                                         | 1.87                                       |           |  |
|                                                 |                                    | 411.07                   | -                       | 411.07                     | 411.07                                                        |                                            |           |  |
|                                                 |                                    |                          | 64.84                   | 60.79                      | 64.84                                                         | 4.05                                       |           |  |
|                                                 |                                    |                          | 395.94                  | 372.90                     | 395.94                                                        | 23.04                                      |           |  |
|                                                 |                                    |                          | 133.69                  | 127.19                     | 133.69                                                        | 6.50                                       |           |  |
|                                                 |                                    |                          | 1,804.35                | 1,716.65                   | 1,804.35                                                      | 87.70                                      |           |  |
|                                                 |                                    |                          | 3,026.84                | 2,879.71                   | 3,026.84                                                      | 147.13                                     |           |  |
|                                                 |                                    |                          | 3,867.53                | 3,679.53                   | 3,867.53                                                      | 188.00                                     |           |  |
|                                                 |                                    |                          | 3.17                    | 3.01                       | 3.17                                                          | 0.16                                       |           |  |
|                                                 |                                    | 310.80                   | -                       | 310.80                     | 310.80                                                        | -                                          |           |  |
|                                                 |                                    | 321.37                   | -                       | 321.37                     | 321.37                                                        | -                                          |           |  |
|                                                 |                                    | 318.28                   | -                       | 318.28                     | 318.28                                                        | -                                          |           |  |
|                                                 |                                    | 322.82                   | -                       | 322.82                     | 322.82                                                        | -                                          |           |  |
|                                                 |                                    | 318.12                   | -                       | 318.12                     | 318.12                                                        | -                                          |           |  |
|                                                 |                                    | 360.22                   | -                       | 360.22                     | 360.23                                                        | -                                          |           |  |
|                                                 |                                    |                          | 18.72                   | 16.94                      | 18.72                                                         | 1.78                                       |           |  |
|                                                 |                                    | 312.60                   | -                       | 312.60                     | 312.60                                                        | -                                          |           |  |
|                                                 |                                    | 539.64                   | -                       | 539.64                     | 544.96                                                        | -                                          |           |  |
|                                                 |                                    | 42 Purchases for         |                         | 44,309.51                  |                                                               |                                            |           |  |
|                                                 |                                    | 11 Sales for             |                         |                            | 9,710.43                                                      |                                            |           |  |
|                                                 |                                    | Issue aggregate total    |                         |                            |                                                               |                                            | 54,025.31 |  |
| PIMCO                                           | Total Return Fund                  | 30.61                    | -                       | 30.61                      | 30.61                                                         | -                                          |           |  |
|                                                 |                                    | 32.55                    | -                       | 32.55                      | 32.54                                                         | -                                          |           |  |
|                                                 |                                    | 33.83                    | -                       | 33.83                      | 33.83                                                         | -                                          |           |  |
|                                                 |                                    | 29.32                    | -                       | 29.32                      | 29.32                                                         | -                                          |           |  |
|                                                 |                                    | 35.32                    | -                       | 35.32                      | 35.32                                                         | -                                          |           |  |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| PIMCO                                                  | Total Return Fund                  | 34.76                    | -                       | 34.76                      | 34.76                                                         | -                               |
|                                                        |                                    | 27.44                    | -                       | 27.44                      | 27.42                                                         | -                               |
|                                                        |                                    | 33.80                    | -                       | 33.80                      | 33.80                                                         | -                               |
|                                                        |                                    | 34.41                    | -                       | 34.41                      | 34.42                                                         | -                               |
|                                                        |                                    | 2,823.20                 | -                       | 2,823.20                   | 2,823.21                                                      | -                               |
|                                                        |                                    |                          | 8.71                    | 8.67                       | 8.71                                                          | 0.04                            |
|                                                        |                                    | 34.82                    | -                       | 34.82                      | 34.82                                                         | -                               |
|                                                        |                                    | 37.93                    | -                       | 37.93                      | 37.93                                                         | -                               |
|                                                        |                                    | 34.44                    | -                       | 34.44                      | 34.43                                                         | -                               |
|                                                        |                                    | 33.78                    | -                       | 33.78                      | 33.78                                                         | -                               |
|                                                        |                                    | 39.62                    | -                       | 39.62                      | 39.62                                                         | -                               |
|                                                        |                                    | 34.12                    | -                       | 34.12                      | 34.12                                                         | -                               |
|                                                        |                                    | 34.74                    | -                       | 34.74                      | 34.75                                                         | -                               |
|                                                        |                                    | 44.61                    | -                       | 44.61                      | 44.73                                                         | -                               |
|                                                        |                                    | 34.78                    | -                       | 34.78                      | 34.78                                                         | -                               |
|                                                        |                                    | -                        | 9.48                    | 9.28                       | 9.48                                                          | 0.20                            |
|                                                        |                                    | 34.92                    | -                       | 34.92                      | 34.91                                                         | -                               |
|                                                        |                                    | 39.76                    | -                       | 39.76                      | 39.76                                                         | -                               |
|                                                        |                                    | 1,252.35                 | -                       | 1,252.35                   | 1,252.35                                                      | -                               |
|                                                        |                                    | 315.91                   | -                       | 315.91                     | 315.91                                                        | -                               |
|                                                        |                                    | -                        | 186.76                  | 182.60                     | 186.76                                                        | 4.16                            |
|                                                        |                                    | 118.39                   | -                       | 118.39                     | 118.38                                                        | -                               |
|                                                        |                                    | 4,857.04                 | -                       | 4,857.04                   | 4,857.05                                                      | -                               |
|                                                        |                                    | 808.94                   | -                       | 808.94                     | 808.94                                                        | -                               |
|                                                        |                                    | 995.41                   | -                       | 995.41                     | 995.40                                                        | -                               |
|                                                        |                                    | 2,691.79                 | -                       | 2,691.79                   | 2,691.79                                                      | -                               |
|                                                        |                                    | 16,466.89                | -                       | 16,466.89                  | 16,466.89                                                     | -                               |
|                                                        |                                    | 269.40                   | -                       | 269.40                     | 269.41                                                        | -                               |
|                                                        |                                    | 2,652.97                 | -                       | 2,652.97                   | 2,652.96                                                      | -                               |
|                                                        |                                    | 277.30                   | -                       | 277.30                     | 277.30                                                        | -                               |
|                                                        |                                    | 21.23                    | -                       | 21.23                      | 21.23                                                         | -                               |
|                                                        |                                    | 67.30                    | -                       | 67.30                      | 67.24                                                         | -                               |
|                                                        |                                    | 303.36                   | -                       | 303.36                     | 303.36                                                        | -                               |
|                                                        |                                    | -                        | 419.21                  | 414.22                     | 419.21                                                        | 4.99                            |
|                                                        |                                    | 54.00                    | -                       | 54.00                      | 54.01                                                         | -                               |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| PIMCO                                                  | Total Return Fund                  | 312.32                   | -                       | -                          | 312.32                                                        | -                               |
|                                                        |                                    | -                        | 13,692.58               | 13,601.70                  | 13,692.58                                                     | 90.88                           |
|                                                        |                                    | 89.04                    | -                       | 89.04                      | 89.04                                                         | -                               |
|                                                        |                                    | 293.57                   | -                       | 293.57                     | 293.57                                                        | -                               |
|                                                        |                                    | 298.42                   | -                       | 298.42                     | 298.42                                                        | -                               |
|                                                        |                                    | -                        | 15.87                   | 15.50                      | 15.87                                                         | 0.37                            |
|                                                        |                                    | 295.37                   | -                       | 295.37                     | 295.37                                                        | -                               |
|                                                        |                                    | -                        | 50.04                   | 48.71                      | 50.04                                                         | -                               |
|                                                        |                                    | 58.84                    | -                       | 58.84                      | 58.89                                                         | -                               |
|                                                        |                                    | -                        | 349.95                  | 340.66                     | 349.95                                                        | 9.29                            |
|                                                        |                                    | 0.22                     | -                       | 0.22                       | 0.22                                                          | -                               |
|                                                        |                                    | 0.02                     | -                       | 0.02                       | 0.02                                                          | -                               |
|                                                        |                                    | 4,546.71                 | -                       | 4,546.71                   | 4,546.71                                                      | -                               |
|                                                        |                                    | 512.65                   | -                       | 512.65                     | 512.65                                                        | -                               |
|                                                        |                                    | 897.55                   | -                       | 897.55                     | 897.55                                                        | -                               |
|                                                        |                                    | 24,881.58                | -                       | 24,881.58                  | 24,881.58                                                     | -                               |
|                                                        |                                    | 37.35                    | -                       | 37.35                      | 37.35                                                         | -                               |
|                                                        |                                    | 3,867.53                 | -                       | 3,867.53                   | 3,867.53                                                      | -                               |
|                                                        |                                    | 581.41                   | -                       | 581.41                     | 581.41                                                        | -                               |
|                                                        |                                    | 0.01                     | -                       | 0.01                       | 0.01                                                          | -                               |
|                                                        |                                    | 590.91                   | -                       | 590.91                     | 590.90                                                        | -                               |
|                                                        |                                    | 148.19                   | -                       | 148.19                     | 148.19                                                        | -                               |
|                                                        |                                    | 586.97                   | -                       | 586.97                     | 586.97                                                        | -                               |
|                                                        |                                    | 598.78                   | -                       | 598.78                     | 598.78                                                        | -                               |
|                                                        |                                    | 188.29                   | -                       | 188.29                     | 188.29                                                        | -                               |
|                                                        |                                    | 604.49                   | -                       | 604.49                     | 604.50                                                        | -                               |
|                                                        |                                    | 960.35                   | -                       | 960.35                     | 960.35                                                        | -                               |
|                                                        |                                    | 704.89                   | -                       | 704.89                     | 704.89                                                        | -                               |
|                                                        |                                    | 648.36                   | -                       | 648.36                     | 648.36                                                        | -                               |
|                                                        |                                    | -                        | 28.48                   | 28.78                      | 28.48                                                         | (0.30)                          |
|                                                        |                                    | 577.45                   | -                       | 577.45                     | 577.46                                                        | -                               |
|                                                        |                                    | 731.77                   | -                       | 731.77                     | 731.77                                                        | -                               |
|                                                        | <b>30 Purchases for</b>            | <b>77,684.08</b>         |                         |                            |                                                               |                                 |
|                                                        | <b>6 Sales for</b>                 |                          | <b>14,761.08</b>        |                            |                                                               |                                 |
|                                                        | <b>Issue aggregate total</b>       |                          |                         |                            | <b>92,445.26</b>                                              |                                 |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| Vanguard                                               | Total Bond Market Index            | 2,568.35                 | -                       | 2,568.35                   | 2,568.34                                                      | -                               |
|                                                        |                                    | 90.71                    | -                       | 90.71                      | 90.72                                                         | -                               |
|                                                        |                                    | 90.88                    | -                       | 90.88                      | 90.88                                                         | -                               |
|                                                        |                                    | 4,452.29                 | -                       | 4,452.29                   | 4,452.30                                                      | -                               |
|                                                        |                                    | 1,752.73                 | -                       | 1,752.73                   | 1,752.73                                                      | -                               |
|                                                        |                                    | 196.90                   | -                       | 196.90                     | 196.90                                                        | -                               |
|                                                        |                                    | 912.45                   | -                       | 912.45                     | 912.44                                                        | -                               |
|                                                        |                                    | 5,832.21                 | -                       | 5,832.21                   | 5,832.21                                                      | -                               |
|                                                        |                                    | 15,094.65                | -                       | 15,094.65                  | 15,094.65                                                     | -                               |
|                                                        |                                    | 246.98                   | -                       | 246.98                     | 246.98                                                        | -                               |
|                                                        |                                    | 2,435.56                 | -                       | 2,435.56                   | 2,435.55                                                      | -                               |
|                                                        |                                    | 1,518.36                 | -                       | 1,518.36                   | 1,518.36                                                      | -                               |
|                                                        |                                    | 304.74                   | -                       | 304.74                     | 304.74                                                        | -                               |
|                                                        |                                    | 19.46                    | -                       | 19.46                      | 19.45                                                         | -                               |
|                                                        |                                    | 42.85                    | -                       | 42.85                      | 42.78                                                         | -                               |
|                                                        |                                    | 340.49                   | -                       | 340.49                     | 340.50                                                        | -                               |
|                                                        |                                    | -                        | 18.00                   | 17.98                      | 18.00                                                         | 0.02                            |
|                                                        |                                    | -                        | 322.75                  | 323.20                     | 322.75                                                        | (0.45)                          |
|                                                        |                                    | 49.50                    | -                       | 49.50                      | 49.51                                                         | -                               |
|                                                        |                                    | 347.35                   | -                       | 347.35                     | 347.35                                                        | -                               |
|                                                        |                                    | 77.61                    | -                       | 77.61                      | 77.61                                                         | -                               |
|                                                        |                                    | 324.55                   | -                       | 324.55                     | 324.54                                                        | -                               |
|                                                        |                                    | -                        | 18.00                   | 18.03                      | 18.01                                                         | (0.03)                          |
|                                                        |                                    | 337.14                   | -                       | 337.14                     | 337.13                                                        | -                               |
|                                                        |                                    | -                        | 17.22                   | 17.22                      | 17.22                                                         | -                               |
|                                                        |                                    | 335.85                   | -                       | 335.85                     | 335.85                                                        | -                               |
|                                                        |                                    | 74.78                    | -                       | 74.78                      | 74.85                                                         | -                               |
|                                                        |                                    | -                        | 55.14                   | 55.02                      | 55.14                                                         | 0.12                            |
|                                                        |                                    | -                        | 316.09                  | 315.37                     | 316.09                                                        | 0.72                            |
|                                                        |                                    | -                        | 18.50                   | 18.52                      | 18.50                                                         | (0.02)                          |
|                                                        |                                    | 3.17                     | -                       | 3.17                       | 3.17                                                          | -                               |
|                                                        |                                    | -                        | 556.29                  | 556.02                     | 556.29                                                        | 0.27                            |
|                                                        |                                    | -                        | 24,881.58               | 24,869.71                  | 24,881.58                                                     | 11.87                           |
|                                                        |                                    | -                        | 4,102.18                | 4,100.22                   | 4,102.18                                                      | 1.96                            |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
 EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
 (Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved         | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|-------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued) |                                    |                          |                         |                            |                                                               |                                 |
| Vanguard                                        | Total Bond Market Index            | 78.15                    | -                       | 78.15                      | 78.15                                                         |                                 |
|                                                 |                                    | 77.89                    | -                       | 77.89                      | 77.89                                                         |                                 |
|                                                 |                                    | 36.83                    | -                       | 36.83                      | 36.79                                                         |                                 |
|                                                 |                                    |                          | 3.50                    | 3.50                       | 3.51                                                          |                                 |
|                                                 |                                    | 76.10                    | -                       | 76.11                      | 76.11                                                         |                                 |
|                                                 |                                    | 79.97                    | -                       | 79.97                      | 79.97                                                         |                                 |
|                                                 |                                    | 14.78                    | -                       | 14.78                      | 14.78                                                         |                                 |
|                                                 |                                    |                          | 4.00                    | 3.99                       | 4.00                                                          | 0.01                            |
|                                                 |                                    | 83.32                    | -                       | 83.32                      | 83.32                                                         | -                               |
|                                                 |                                    | 54.24                    | -                       | 54.24                      | 54.24                                                         | -                               |
|                                                 |                                    | -                        | 4.38                    | 4.41                       | 4.38                                                          | (0.03)                          |
|                                                 |                                    | 23.25                    | -                       | 23.25                      | 23.25                                                         | -                               |
|                                                 |                                    | 15.04                    | -                       | 15.04                      | 15.04                                                         | -                               |
|                                                 |                                    | 78.57                    | -                       | 78.57                      | 78.57                                                         |                                 |
| 35 Purchases for                                |                                    | 38,067.70                |                         |                            |                                                               |                                 |
| 13 Sales for                                    |                                    |                          | 30,317.63               |                            |                                                               |                                 |
| Issue aggregate total                           |                                    |                          |                         | 68,385.30                  |                                                               |                                 |
| Janus Perkins                                   | Mid Cap Value Fund                 | 1,634.40                 | -                       | 1,634.40                   | 1,634.41                                                      | -                               |
|                                                 |                                    | 55.51                    | -                       | 55.51                      | 55.52                                                         | -                               |
|                                                 |                                    | 2,833.26                 | -                       | 2,833.26                   | 2,833.27                                                      | -                               |
|                                                 |                                    | 1,078.59                 | -                       | 1,078.59                   | 1,078.60                                                      | -                               |
|                                                 |                                    | 580.65                   | -                       | 580.65                     | 580.64                                                        | -                               |
|                                                 |                                    | 3,589.05                 | -                       | 3,589.05                   | 3,589.06                                                      | -                               |
|                                                 |                                    | 9,605.69                 | -                       | 9,605.69                   | 9,605.68                                                      | -                               |
|                                                 |                                    | 157.17                   | -                       | 157.17                     | 157.18                                                        | -                               |
|                                                 |                                    | 1,547.57                 | -                       | 1,547.57                   | 1,547.57                                                      | -                               |
|                                                 |                                    | 172.76                   | -                       | 172.76                     | 172.76                                                        | -                               |
|                                                 |                                    | 12.38                    | -                       | 12.38                      | 12.37                                                         | -                               |
|                                                 |                                    | 197.73                   | -                       | 197.73                     | 197.74                                                        | -                               |
|                                                 |                                    | -                        | 196.73                  | 190.86                     | 196.72                                                        | 5.87                            |
|                                                 |                                    | 31.50                    | -                       | 31.50                      | 31.50                                                         | -                               |
|                                                 |                                    | 201.55                   | -                       | 201.55                     | 201.57                                                        | -                               |
|                                                 |                                    | 186.59                   | -                       | 186.59                     | 186.58                                                        | -                               |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| Janus Perkins                                          | Mid Cap Value Fund                 | 194.42                   | -                       | 194.42                     | 194.41                                                        | -                               |
|                                                        |                                    | -                        | 10.29                   | 9.61                       | 10.28                                                         | 0.68                            |
|                                                        |                                    | 193.51                   | -                       | 193.51                     | 193.51                                                        | -                               |
|                                                        |                                    | -                        | 34.66                   | 32.71                      | 34.67                                                         | 1.95                            |
|                                                        |                                    | -                        | 211.78                  | 199.73                     | 211.78                                                        | 12.05                           |
|                                                        |                                    | -                        | 7,602.55                | 7,192.70                   | 7,602.55                                                      | 409.85                          |
|                                                        |                                    | -                        | 4,546.71                | 4,301.60                   | 4,546.71                                                      | 245.11                          |
|                                                        |                                    | -                        | 1,616.57                | 1,529.43                   | 1,616.57                                                      | 87.14                           |
|                                                        |                                    | -                        | 9,318.00                | 8,815.67                   | 9,318.00                                                      | 502.33                          |
|                                                        |                                    |                          |                         |                            |                                                               |                                 |
|                                                        | <b>17 Purchases for</b>            | <b>22,272.33</b>         |                         |                            |                                                               |                                 |
|                                                        | <b>8 Sales for</b>                 |                          | <b>23,537.29</b>        |                            |                                                               |                                 |
|                                                        | <b>Issue aggregate total</b>       |                          |                         |                            | <b>45,809.65</b>                                              |                                 |
| T. Rowe Price                                          | Retirement 2050 Fund               | 1,478.34                 | -                       | 1,478.34                   | 1,478.34                                                      | -                               |
|                                                        |                                    | 1,335.72                 | -                       | 1,335.72                   | 1,335.72                                                      | -                               |
|                                                        |                                    | 1,353.55                 | -                       | 1,353.55                   | 1,353.55                                                      | -                               |
|                                                        |                                    | 1,301.16                 | -                       | 1,301.16                   | 1,301.16                                                      | -                               |
|                                                        |                                    | 1,319.66                 | -                       | 1,319.66                   | 1,319.66                                                      | -                               |
|                                                        |                                    | 1,354.16                 | -                       | 1,354.16                   | 1,354.16                                                      | -                               |
|                                                        |                                    | -                        | 188.81                  | 158.66                     | 188.81                                                        | 30.15                           |
|                                                        |                                    | 1,336.20                 | -                       | 1,336.20                   | 1,336.20                                                      | -                               |
|                                                        |                                    | 1,396.10                 | -                       | 1,396.10                   | 1,396.10                                                      | -                               |
|                                                        |                                    | 1,289.65                 | -                       | 1,289.65                   | 1,289.65                                                      | -                               |
|                                                        |                                    | 1,260.29                 | -                       | 1,260.29                   | 1,260.29                                                      | -                               |
|                                                        |                                    | -                        | 3,709.20                | 3,467.50                   | 3,709.20                                                      | 241.70                          |
|                                                        |                                    | 1,266.95                 | -                       | 1,266.95                   | 1,266.95                                                      | -                               |
|                                                        |                                    | -                        | 7,493.33                | 6,919.23                   | 7,493.33                                                      | 574.10                          |
|                                                        |                                    | 1,198.33                 | -                       | 1,198.33                   | 1,198.33                                                      | -                               |
|                                                        |                                    | -                        | 150.00                  | 137.79                     | 150.00                                                        | -                               |
|                                                        |                                    | 1,454.81                 | -                       | 1,454.81                   | 1,454.81                                                      | -                               |
|                                                        |                                    | 1,490.08                 | -                       | 1,490.08                   | 1,490.08                                                      | -                               |
|                                                        |                                    | -                        | 98.45                   | 90.17                      | 98.45                                                         | 8.28                            |
|                                                        |                                    | -                        | 656.33                  | 601.16                     | 656.33                                                        | 55.17                           |
|                                                        |                                    | -                        | 164.08                  | 150.30                     | 164.09                                                        | 13.78                           |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
 EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
 (Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                       | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|---------------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b><u>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</u></b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                                 | Retirement 2050 Fund               | -                        | 787.59                  | 721.39                     | 787.59                                                        | 66.20                           |
|                                                               |                                    | -                        | 164.08                  | 150.30                     | 164.09                                                        | 13.78                           |
|                                                               |                                    | -                        | 196.90                  | 180.35                     | 196.90                                                        | 16.55                           |
|                                                               |                                    | -                        | 1,214.19                | 1,112.14                   | 1,214.19                                                      | 102.05                          |
|                                                               |                                    | -                        | 1,078.34                | 973.69                     | 1,078.34                                                      | 104.65                          |
|                                                               |                                    | -                        | 580.65                  | 524.31                     | 580.65                                                        | 56.34                           |
|                                                               |                                    | -                        | 414.77                  | 374.52                     | 414.77                                                        | 40.25                           |
|                                                               |                                    | -                        | 1,741.94                | 1,572.91                   | 1,741.95                                                      | 169.03                          |
|                                                               |                                    | -                        | 414.77                  | 374.52                     | 414.77                                                        | 40.25                           |
|                                                               |                                    | -                        | 995.41                  | 898.81                     | 995.41                                                        | 96.60                           |
|                                                               |                                    | -                        | 912.45                  | 823.91                     | 912.45                                                        | 88.54                           |
|                                                               |                                    | -                        | 2,156.65                | 1,947.37                   | 2,156.65                                                      | 209.28                          |
|                                                               |                                    | -                        | 9.18                    | 8.32                       | 9.18                                                          | 0.86                            |
|                                                               |                                    | -                        | 9.18                    | 8.32                       | 9.18                                                          | 0.86                            |
|                                                               |                                    | -                        | 2,910.76                | 2,636.31                   | 2,910.76                                                      | 274.45                          |
|                                                               |                                    | -                        | 1,547.57                | 1,401.65                   | 1,547.57                                                      | 145.92                          |
|                                                               |                                    | -                        | 1,114.58                | 1,009.49                   | 1,114.58                                                      | 105.09                          |
|                                                               |                                    | -                        | 4,695.91                | 4,253.14                   | 4,695.91                                                      | 442.77                          |
|                                                               |                                    | -                        | 1,114.58                | 1,009.49                   | 1,114.58                                                      | 105.09                          |
|                                                               |                                    | -                        | 2,652.97                | 2,402.83                   | 2,652.97                                                      | 250.14                          |
|                                                               |                                    | -                        | 2,435.56                | 2,205.91                   | 2,435.56                                                      | 229.65                          |
|                                                               |                                    | -                        | 5,801.32                | 5,254.33                   | 5,801.33                                                      | 546.99                          |
|                                                               |                                    | 878.45                   | -                       | 878.45                     | 878.46                                                        | -                               |
|                                                               |                                    | -                        | 23.00                   | 21.14                      | 23.00                                                         | 1.86                            |
|                                                               |                                    | -                        | 12.38                   | 11.38                      | 12.38                                                         | 1.00                            |
|                                                               |                                    | -                        | 8.85                    | 8.13                       | 8.85                                                          | 0.72                            |
|                                                               |                                    | -                        | 37.16                   | 34.16                      | 37.16                                                         | 3.00                            |
|                                                               |                                    | -                        | 8.85                    | 8.13                       | 8.85                                                          | 0.72                            |
|                                                               |                                    | -                        | 21.22                   | 19.51                      | 21.23                                                         | 1.71                            |
|                                                               |                                    | -                        | 19.46                   | 17.89                      | 19.46                                                         | 1.57                            |
|                                                               |                                    | -                        | 46.04                   | 42.31                      | 46.04                                                         | 3.73                            |
|                                                               |                                    | 695.15                   | -                       | 695.15                     | 695.15                                                        | -                               |
|                                                               |                                    | 104.12                   | -                       | 104.12                     | 104.12                                                        | -                               |
|                                                               |                                    | -                        | 564.43                  | 494.23                     | 564.43                                                        | 70.20                           |
|                                                               |                                    | -                        | 3,890.62                | 3,396.78                   | 3,890.62                                                      | 493.84                          |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2050 Fund               | -                        | 328.45                  | 284.54                     | 328.45                                                        | 43.91                           |
|                                                        |                                    | 571.13                   | -                       | 571.13                     | 571.13                                                        | -                               |
|                                                        |                                    | 564.12                   | -                       | 564.12                     | 564.12                                                        | -                               |
|                                                        |                                    | 567.44                   | -                       | 567.44                     | 567.44                                                        | -                               |
|                                                        |                                    | -                        | 90.00                   | 75.76                      | 90.00                                                         | 14.24                           |
|                                                        |                                    | 628.01                   | -                       | 628.01                     | 628.01                                                        | -                               |
|                                                        |                                    | 569.94                   | -                       | 569.94                     | 569.94                                                        | -                               |
|                                                        |                                    | 558.42                   | -                       | 558.42                     | 558.43                                                        | -                               |
|                                                        |                                    | -                        | 3,927.99                | 3,395.60                   | 3,927.99                                                      | 532.39                          |
|                                                        |                                    | -                        | 9,791.97                | 8,376.53                   | 9,791.97                                                      | 1,415.44                        |
|                                                        |                                    | 590.69                   | -                       | 590.69                     | 590.69                                                        | -                               |
|                                                        |                                    | 561.19                   | -                       | 561.19                     | 561.19                                                        | -                               |
|                                                        |                                    | 611.63                   | -                       | 611.63                     | 611.63                                                        | -                               |
|                                                        |                                    | 72.00                    | -                       | 72.00                      | 72.00                                                         | -                               |
|                                                        |                                    | -                        | 60.00                   | 50.43                      | 60.00                                                         | 9.57                            |
|                                                        |                                    | 294.61                   | -                       | 294.61                     | 292.40                                                        | -                               |
|                                                        |                                    | 73.65                    | -                       | 73.65                      | 73.10                                                         | -                               |
|                                                        |                                    | 589.22                   | -                       | 589.22                     | 584.80                                                        | -                               |
|                                                        |                                    | 616.95                   | -                       | 616.95                     | 616.95                                                        | -                               |
|                                                        |                                    | <b>27,381.72</b>         | <b>64,239.97</b>        |                            | <b>91,614.58</b>                                              |                                 |
|                                                        | <b>31 Purchases for</b>            |                          |                         |                            |                                                               |                                 |
|                                                        | <b>11 Sales for</b>                |                          |                         |                            |                                                               |                                 |
|                                                        | <b>Issue aggregate total</b>       |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2040 Fund               | 1,296.46                 | -                       | 1,296.46                   | 1,296.47                                                      | -                               |
|                                                        |                                    | 1,205.28                 | -                       | 1,205.28                   | 1,205.27                                                      | -                               |
|                                                        |                                    | 1,179.60                 | -                       | 1,179.60                   | 1,179.60                                                      | -                               |
|                                                        |                                    | 3,795.90                 | -                       | 3,795.90                   | 3,795.89                                                      | -                               |
|                                                        |                                    | 1,181.14                 | -                       | 1,181.14                   | 1,181.15                                                      | -                               |
|                                                        |                                    | 1,198.53                 | -                       | 1,198.53                   | 1,198.53                                                      | -                               |
|                                                        |                                    | -                        | 115.02                  | 98.60                      | 115.03                                                        | 16.42                           |
|                                                        |                                    | 1,190.19                 | -                       | 1,190.19                   | 1,190.18                                                      | -                               |
|                                                        |                                    | 1,182.20                 | -                       | 1,182.20                   | 1,182.21                                                      | -                               |
|                                                        |                                    | 1,143.23                 | -                       | 1,143.23                   | 1,143.25                                                      | -                               |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
 EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
 (Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2040 Fund               | 1,151.61                 | -                       | 1,151.61                   | 1,151.61                                                      | -                               |
|                                                        |                                    | 3,772.38                 | -                       | 3,772.38                   | 3,772.37                                                      | -                               |
|                                                        |                                    | 50.30                    | -                       | 50.30                      | 50.29                                                         | -                               |
|                                                        |                                    | 1,065.40                 | -                       | 1,065.40                   | 1,065.41                                                      | -                               |
|                                                        |                                    | -                        | 114.99                  | 107.52                     | 114.99                                                        | 7.47                            |
|                                                        |                                    | 1,079.64                 | -                       | 1,079.64                   | 1,079.64                                                      | -                               |
|                                                        |                                    | -                        | 226.73                  | 204.33                     | 226.73                                                        | 22.40                           |
|                                                        |                                    | -                        | 226.72                  | 204.33                     | 226.73                                                        | 22.39                           |
|                                                        |                                    | -                        | 812.88                  | 732.59                     | 812.87                                                        | 80.29                           |
|                                                        |                                    | -                        | 226.73                  | 204.33                     | 226.73                                                        | 22.40                           |
|                                                        |                                    | -                        | 1,249.76                | 1,126.33                   | 1,249.76                                                      | 123.43                          |
|                                                        |                                    | -                        | 194.75                  | 175.52                     | 194.76                                                        | 19.23                           |
|                                                        |                                    | -                        | 90.72                   | 81.75                      | 90.71                                                         | 8.97                            |
|                                                        |                                    | -                        | 1,186.32                | 1,069.16                   | 1,186.33                                                      | 117.16                          |
|                                                        |                                    | 935.88                   | -                       | 935.88                     | 935.88                                                        | -                               |
|                                                        |                                    | -                        | 291.86                  | 268.29                     | 291.86                                                        | 23.57                           |
|                                                        |                                    | -                        | 157.18                  | 144.48                     | 157.17                                                        | 12.70                           |
|                                                        |                                    | -                        | 112.25                  | 103.18                     | 112.25                                                        | 9.07                            |
|                                                        |                                    | -                        | 471.48                  | 433.40                     | 471.48                                                        | 38.08                           |
|                                                        |                                    | -                        | 112.25                  | 103.18                     | 112.25                                                        | 9.07                            |
|                                                        |                                    | -                        | 269.40                  | 247.64                     | 269.40                                                        | 21.76                           |
|                                                        |                                    | -                        | 246.98                  | 227.03                     | 246.98                                                        | 19.95                           |
|                                                        |                                    | -                        | 583.71                  | 536.56                     | 583.71                                                        | 47.15                           |
|                                                        |                                    | 773.40                   | -                       | 773.40                     | 773.41                                                        | -                               |
|                                                        |                                    | 765.72                   | -                       | 765.72                     | 765.72                                                        | -                               |
|                                                        |                                    | -                        | 1,214.31                | 1,077.76                   | 1,214.30                                                      | 136.55                          |
|                                                        |                                    | -                        | 957.34                  | 840.50                     | 957.34                                                        | 116.84                          |
|                                                        |                                    | 4,337.06                 | -                       | 4,337.06                   | 4,337.06                                                      | -                               |
|                                                        |                                    | 878.32                   | -                       | 878.32                     | 878.32                                                        | -                               |
|                                                        |                                    | 6,304.34                 | -                       | 6,304.34                   | 6,304.35                                                      | -                               |
|                                                        |                                    | -                        | 80.00                   | 68.82                      | 79.99                                                         | 11.18                           |
|                                                        |                                    | 933.39                   | -                       | 933.39                     | 933.38                                                        | -                               |
|                                                        |                                    | 2,182.92                 | -                       | 2,182.92                   | 2,182.92                                                      | -                               |
|                                                        |                                    | 934.14                   | -                       | 934.14                     | 934.14                                                        | -                               |
|                                                        |                                    | 56.48                    | -                       | 56.48                      | 56.47                                                         | -                               |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2040 Fund               | 830.53                   | -                       | 830.53                     | 830.52                                                        | -                               |
|                                                        |                                    | 820.33                   | -                       | 820.33                     | 820.34                                                        | -                               |
|                                                        |                                    | 834.80                   | -                       | 834.80                     | 834.81                                                        | -                               |
|                                                        |                                    | 1,069.92                 | -                       | 1,069.92                   | 1,069.92                                                      | -                               |
|                                                        |                                    | -                        | 80.00                   | 68.47                      | 80.01                                                         | 11.53                           |
|                                                        |                                    | 832.83                   | -                       | 832.83                     | 826.30                                                        | -                               |
|                                                        |                                    | 249.85                   | -                       | 249.85                     | 247.89                                                        | -                               |
|                                                        |                                    | 1,832.22                 | -                       | 1,832.22                   | 1,817.82                                                      | -                               |
|                                                        |                                    | 726.70                   | -                       | 726.70                     | 726.71                                                        | -                               |
|                                                        |                                    |                          |                         |                            |                                                               |                                 |
|                                                        |                                    |                          |                         |                            |                                                               |                                 |
|                                                        | <b>32 Purchases for</b>            | <b>45,790.69</b>         |                         |                            |                                                               |                                 |
|                                                        | <b>22 Sales for</b>                |                          | <b>9,021.38</b>         |                            |                                                               |                                 |
|                                                        | <b>Issue aggregate total</b>       |                          |                         |                            | <b>54,789.21</b>                                              |                                 |
| T. Rowe Price                                          | Retirement 2030 Fund               | 3,721.71                 | -                       | 3,721.71                   | 3,721.71                                                      | -                               |
|                                                        |                                    | 1,480.37                 | -                       | 1,480.37                   | 1,480.38                                                      | -                               |
|                                                        |                                    | 3,763.70                 | -                       | 3,763.70                   | 3,763.69                                                      | -                               |
|                                                        |                                    | 1,456.29                 | -                       | 1,456.29                   | 1,456.30                                                      | -                               |
|                                                        |                                    | 3,732.96                 | -                       | 3,732.96                   | 3,732.95                                                      | -                               |
|                                                        |                                    | 1,453.61                 | -                       | 1,453.61                   | 1,453.62                                                      | -                               |
|                                                        |                                    | -                        | 112.36                  | 83.85                      | 112.36                                                        | 28.51                           |
|                                                        |                                    | 1,424.19                 | -                       | 1,424.19                   | 1,424.20                                                      | -                               |
|                                                        |                                    | 3,740.59                 | -                       | 3,740.59                   | 3,740.59                                                      | -                               |
|                                                        |                                    | 1,438.01                 | -                       | 1,438.01                   | 1,438.01                                                      | -                               |
|                                                        |                                    | 3,734.83                 | -                       | 3,734.83                   | 3,734.84                                                      | -                               |
|                                                        |                                    | 1,430.96                 | -                       | 1,430.96                   | 1,430.96                                                      | -                               |
|                                                        |                                    | 3,710.95                 | -                       | 3,710.95                   | 3,710.95                                                      | -                               |
|                                                        |                                    | -                        | 112.47                  | 91.90                      | 112.46                                                        | 20.57                           |
|                                                        |                                    | 1,514.12                 | -                       | 1,514.12                   | 1,514.13                                                      | -                               |
|                                                        |                                    | 3,739.39                 | -                       | 3,739.39                   | 3,739.38                                                      | -                               |
|                                                        |                                    | -                        | 17,839.15               | 14,401.97                  | 17,839.15                                                     | 3,437.18                        |
|                                                        |                                    | -                        | 9,605.69                | 7,754.90                   | 9,605.69                                                      | 1,850.79                        |
|                                                        |                                    | -                        | 6,861.21                | 5,539.22                   | 6,861.21                                                      | 1,321.99                        |
|                                                        |                                    | -                        | 28,817.07               | 23,264.70                  | 28,817.07                                                     | 5,552.37                        |
|                                                        |                                    | -                        | 6,861.21                | 5,539.22                   | 6,861.21                                                      | 1,321.99                        |

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**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved         | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |            |   |
|-------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|------------|---|
| AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued) |                                    |                          |                         |                            |                                                               |                                 |            |   |
| T. Rowe Price                                   | Retirement 2030 Fund               | -                        | 16,466.88               | 13,294.11                  | 16,466.89                                                     | 3,172.77                        |            |   |
|                                                 |                                    | -                        | 15,094.65               | 12,186.26                  | 15,094.65                                                     | 2,908.39                        |            |   |
|                                                 |                                    | -                        | 35,678.31               | 28,803.95                  | 35,678.31                                                     | 6,874.36                        |            |   |
|                                                 |                                    | 1,006.47                 | -                       | 1,006.47                   | 1,006.46                                                      | -                               |            |   |
|                                                 |                                    | 3,235.43                 | -                       | 3,235.43                   | 3,235.42                                                      | -                               |            |   |
|                                                 |                                    | -                        | 847.62                  | 669.19                     | 847.62                                                        | 178.43                          |            |   |
|                                                 |                                    | 1,048.30                 | -                       | 1,048.30                   | 1,048.30                                                      | -                               |            |   |
|                                                 |                                    | 1,105.41                 | -                       | 1,105.41                   | 1,105.42                                                      | -                               |            |   |
|                                                 |                                    | 3,408.96                 | -                       | 3,408.96                   | 3,408.97                                                      | -                               |            |   |
|                                                 |                                    | 223.67                   | -                       | 223.67                     | 223.67                                                        | -                               |            |   |
|                                                 |                                    | -                        | 92.50                   | 71.29                      | 92.51                                                         | 21.21                           |            |   |
|                                                 |                                    | 935.99                   | -                       | 935.99                     | 935.98                                                        | -                               |            |   |
|                                                 |                                    | 919.53                   | -                       | 919.53                     | 919.53                                                        | -                               |            |   |
|                                                 |                                    | 2,291.67                 | -                       | 2,291.67                   | 2,291.67                                                      | -                               |            |   |
|                                                 |                                    | 912.75                   | -                       | 912.75                     | 912.76                                                        | -                               |            |   |
|                                                 |                                    | -                        | 0.02                    | 0.01                       | 0.02                                                          | 0.01                            |            |   |
|                                                 |                                    | -                        | 2,969.20                | 2,400.32                   | 2,969.20                                                      | 568.88                          |            |   |
|                                                 |                                    | 3,219.72                 | -                       | 3,219.72                   | 3,219.71                                                      | -                               |            |   |
|                                                 |                                    | 914.71                   | -                       | 914.71                     | 914.71                                                        | -                               |            |   |
|                                                 |                                    | 3,205.34                 | -                       | 3,205.34                   | 3,205.33                                                      | -                               |            |   |
|                                                 |                                    | 1,430.00                 | -                       | 1,430.00                   | 1,429.99                                                      | -                               |            |   |
|                                                 |                                    | -                        | 90.00                   | 70.89                      | 89.99                                                         | 19.11                           |            |   |
|                                                 |                                    | 453.30                   | -                       | 453.30                     | 449.95                                                        | -                               |            |   |
|                                                 |                                    | 181.32                   | -                       | 181.32                     | 179.99                                                        | -                               |            |   |
|                                                 |                                    | 1,511.01                 | -                       | 1,511.01                   | 1,499.83                                                      | -                               |            |   |
|                                                 |                                    | 922.27                   | -                       | 922.27                     | 922.27                                                        | -                               |            |   |
|                                                 |                                    | 32 Purchases for         |                         | 63,267.53                  |                                                               |                                 |            |   |
|                                                 |                                    | 15 Sales for             |                         |                            | 141,448.34                                                    |                                 |            |   |
|                                                 |                                    | Issue aggregate total    |                         |                            |                                                               |                                 | 204,700.01 |   |
|                                                 |                                    | T. Rowe Price            | Retirement 2020 Fund    | 2,726.70                   | -                                                             | 2,726.70                        | 2,726.70   | - |
|                                                 |                                    |                          |                         | 2,737.29                   | -                                                             | 2,737.29                        | 2,737.29   | - |
|                                                 |                                    |                          |                         | 2,701.81                   | -                                                             | 2,701.81                        | 2,701.81   | - |
| 2,700.12                                        | -                                  |                          |                         | 2,700.12                   | 2,700.12                                                      | -                               |            |   |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2020 Fund               | 2,679.94                 | -                       | 2,679.94                   | 2,679.94                                                      | -                               |
|                                                        |                                    | 2,672.94                 | -                       | 2,672.94                   | 2,672.94                                                      | -                               |
|                                                        |                                    | -                        | 175.40                  | 151.38                     | 175.40                                                        | 24.02                           |
|                                                        |                                    | 2,690.70                 | -                       | 2,690.70                   | 2,690.71                                                      | -                               |
|                                                        |                                    | 2,722.28                 | -                       | 2,722.28                   | 2,722.28                                                      | -                               |
|                                                        |                                    | -                        | 903.02                  | 801.87                     | 903.02                                                        | 101.15                          |
|                                                        |                                    | -                        | 2,257.54                | 2,004.66                   | 2,257.54                                                      | 252.88                          |
|                                                        |                                    | -                        | 1,354.50                | 1,202.78                   | 1,354.50                                                      | 151.72                          |
|                                                        |                                    | 2,258.56                 | -                       | 2,258.56                   | 2,258.55                                                      | -                               |
|                                                        |                                    | 2,325.62                 | -                       | 2,325.62                   | 2,325.62                                                      | -                               |
|                                                        |                                    | 2,300.39                 | -                       | 2,300.39                   | 2,300.38                                                      | -                               |
|                                                        |                                    | 49.56                    | -                       | 49.56                      | 49.56                                                         | -                               |
|                                                        |                                    | 2,431.26                 | -                       | 2,431.26                   | 2,431.26                                                      | -                               |
|                                                        |                                    | -                        | 170.71                  | 156.94                     | 170.72                                                        | 13.77                           |
|                                                        |                                    | 2,232.06                 | -                       | 2,232.06                   | 2,232.06                                                      | -                               |
|                                                        |                                    | -                        | 1,074.44                | 958.82                     | 1,074.44                                                      | 115.62                          |
|                                                        |                                    | -                        | 1,634.40                | 1,458.52                   | 1,634.40                                                      | 175.88                          |
|                                                        |                                    | -                        | 1,167.42                | 1,041.79                   | 1,167.42                                                      | 125.63                          |
|                                                        |                                    | -                        | 2,235.70                | 1,995.12                   | 2,235.71                                                      | 240.58                          |
|                                                        |                                    | -                        | 988.44                  | 882.07                     | 988.44                                                        | 106.37                          |
|                                                        |                                    | -                        | 315.92                  | 281.92                     | 315.91                                                        | 34.00                           |
|                                                        |                                    | -                        | 2,568.35                | 2,291.97                   | 2,568.35                                                      | 276.38                          |
|                                                        |                                    | -                        | 2,057.12                | 1,835.76                   | 2,057.12                                                      | 221.36                          |
|                                                        |                                    | -                        | 3,563.74                | 3,180.24                   | 3,563.74                                                      | 383.50                          |
|                                                        |                                    | 1,652.47                 | -                       | 1,652.47                   | 1,652.47                                                      | -                               |
|                                                        |                                    | -                        | 5,261.79                | 4,748.40                   | 5,261.79                                                      | 513.39                          |
|                                                        |                                    | -                        | 2,833.27                | 2,556.82                   | 2,833.26                                                      | 276.45                          |
|                                                        |                                    | -                        | 2,023.76                | 1,826.30                   | 2,023.76                                                      | 197.46                          |
|                                                        |                                    | -                        | 8,499.80                | 7,670.48                   | 8,499.81                                                      | 829.32                          |
|                                                        |                                    | -                        | 2,023.76                | 1,826.30                   | 2,023.76                                                      | 197.46                          |
|                                                        |                                    | -                        | 4,857.04                | 4,383.14                   | 4,857.04                                                      | 473.90                          |
|                                                        |                                    | -                        | 4,452.29                | 4,017.88                   | 4,452.29                                                      | 434.41                          |
|                                                        |                                    | -                        | 10,523.59               | 9,496.80                   | 10,523.58                                                     | 1,026.79                        |
|                                                        |                                    | -                        | 404.47                  | 367.84                     | 404.47                                                        | 36.63                           |
|                                                        |                                    | -                        | 1,078.59                | 980.90                     | 1,078.59                                                      | 97.69                           |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
 EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
 (Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                       | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|---------------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b><u>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</u></b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                                 | Retirement 2020 Fund               | -                        | 337.04                  | 306.52                     | 337.04                                                        | 30.52                           |
|                                                               |                                    | -                        | 1,146.00                | 1,042.21                   | 1,146.00                                                      | 103.79                          |
|                                                               |                                    | -                        | 337.04                  | 306.52                     | 337.04                                                        | 30.52                           |
|                                                               |                                    | -                        | 808.94                  | 735.67                     | 808.94                                                        | 73.27                           |
|                                                               |                                    | -                        | 1,752.73                | 1,593.98                   | 1,752.73                                                      | 158.75                          |
|                                                               |                                    | -                        | 876.33                  | 796.96                     | 876.33                                                        | 79.37                           |
|                                                               |                                    | -                        | 1,345.89                | 1,217.46                   | 1,345.89                                                      | 128.43                          |
|                                                               |                                    | -                        | 3,589.05                | 3,246.56                   | 3,589.05                                                      | 342.49                          |
|                                                               |                                    | -                        | 1,121.59                | 1,014.56                   | 1,121.59                                                      | 107.03                          |
|                                                               |                                    | -                        | 3,813.36                | 3,449.46                   | 3,813.36                                                      | 363.90                          |
|                                                               |                                    | -                        | 1,121.58                | 1,014.56                   | 1,121.59                                                      | 107.02                          |
|                                                               |                                    | -                        | 2,691.79                | 2,434.92                   | 2,691.79                                                      | 256.87                          |
|                                                               |                                    | -                        | 5,832.21                | 5,275.65                   | 5,832.21                                                      | 556.56                          |
|                                                               |                                    | -                        | 2,916.09                | 2,637.82                   | 2,916.09                                                      | 278.27                          |
|                                                               |                                    | -                        | 759.17                  | 680.66                     | 759.17                                                        | 78.51                           |
|                                                               |                                    | -                        | 5,061.17                | 4,537.80                   | 5,061.17                                                      | 523.37                          |
|                                                               |                                    | -                        | 1,265.29                | 1,134.45                   | 1,265.29                                                      | 130.84                          |
|                                                               |                                    | -                        | 6,073.42                | 5,445.37                   | 6,073.42                                                      | 628.05                          |
|                                                               |                                    | -                        | 1,265.30                | 1,134.45                   | 1,265.29                                                      | 130.85                          |
|                                                               |                                    | -                        | 1,518.35                | 1,361.34                   | 1,518.36                                                      | 157.01                          |
|                                                               |                                    | -                        | 9,363.18                | 8,394.94                   | 9,363.18                                                      | 968.24                          |
|                                                               |                                    | 1,189.56                 | -                       | 1,189.56                   | 1,189.55                                                      | -                               |
|                                                               |                                    | 1,169.10                 | -                       | 1,169.10                   | 1,169.10                                                      | -                               |
|                                                               |                                    | -                        | 1,962.57                | 1,726.30                   | 1,962.56                                                      | 236.27                          |
|                                                               |                                    | -                        | 398.53                  | 348.14                     | 398.53                                                        | 50.39                           |
|                                                               |                                    | 1,184.00                 | -                       | 1,184.00                   | 1,184.00                                                      | -                               |
|                                                               |                                    | 1,284.69                 | -                       | 1,284.69                   | 1,284.69                                                      | -                               |
|                                                               |                                    | 1,253.95                 | -                       | 1,253.95                   | 1,253.96                                                      | -                               |
|                                                               |                                    | -                        | 100.28                  | 85.29                      | 100.28                                                        | 14.99                           |
|                                                               |                                    | 1,254.46                 | -                       | 1,254.46                   | 1,254.46                                                      | -                               |
|                                                               |                                    | 1,389.54                 | -                       | 1,389.54                   | 1,389.54                                                      | -                               |
|                                                               |                                    | 1,222.00                 | -                       | 1,222.00                   | 1,222.01                                                      | -                               |
|                                                               |                                    | -                        | 4,349.82                | 3,766.51                   | 4,349.82                                                      | 583.31                          |
|                                                               |                                    | 196.16                   | -                       | 196.16                     | 196.16                                                        | -                               |
|                                                               |                                    | -                        | 339.80                  | 297.97                     | 339.80                                                        | 41.83                           |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| T. Rowe Price                                          | Retirement 2020 Fund               | 1,389.54                 | -                       | 1,389.54                   | 1,389.54                                                      | -                               |
|                                                        |                                    | 1,495.47                 | -                       | 1,495.47                   | 1,495.48                                                      | -                               |
|                                                        |                                    | 1,423.08                 | -                       | 1,423.08                   | 1,423.08                                                      | -                               |
|                                                        |                                    | 2,277.50                 | -                       | 2,277.50                   | 2,277.51                                                      | -                               |
|                                                        |                                    | -                        | 90.00                   | 76.36                      | 90.00                                                         | 13.64                           |
|                                                        |                                    | 391.21                   | -                       | 391.21                     | 389.02                                                        | -                               |
|                                                        |                                    | 521.61                   | -                       | 521.61                     | 518.69                                                        | -                               |
|                                                        |                                    | 3,912.08                 | -                       | 3,912.08                   | 3,890.19                                                      | -                               |
|                                                        |                                    | 1,432.58                 | -                       | 1,432.58                   | 1,432.58                                                      | -                               |
|                                                        | <b>32 Purchases for</b>            | <b>57,868.23</b>         |                         |                            |                                                               |                                 |
|                                                        | <b>51 Sales for</b>                |                          | <b>122,661.58</b>       |                            |                                                               |                                 |
|                                                        | <b>Issue aggregate total</b>       |                          |                         |                            | <b>180,502.83</b>                                             |                                 |
| Prudential                                             | Jennison Mid-Cap Growth            | 64.64                    | -                       | 64.64                      | 64.63                                                         | -                               |
|                                                        |                                    | 2,235.71                 | -                       | 2,235.71                   | 2,235.73                                                      | -                               |
|                                                        |                                    | 1,249.76                 | -                       | 1,249.76                   | 1,249.77                                                      | -                               |
|                                                        |                                    | 2,671.42                 | -                       | 2,671.42                   | 2,671.41                                                      | -                               |
|                                                        |                                    | 219.65                   | -                       | 219.65                     | 219.65                                                        | -                               |
|                                                        |                                    | 8,499.81                 | -                       | 8,499.81                   | 8,499.79                                                      | -                               |
|                                                        |                                    | 1,146.00                 | -                       | 1,146.00                   | 1,146.01                                                      | -                               |
|                                                        |                                    | 787.59                   | -                       | 787.59                     | 787.60                                                        | -                               |
|                                                        |                                    | 1,741.95                 | -                       | 1,741.95                   | 1,741.96                                                      | -                               |
|                                                        |                                    | 3,813.36                 | -                       | 3,813.36                   | 3,813.37                                                      | -                               |
|                                                        |                                    | 28,817.07                | -                       | 28,817.07                  | 28,817.07                                                     | -                               |
|                                                        |                                    | 471.48                   | -                       | 471.48                     | 471.46                                                        | -                               |
|                                                        |                                    | 4,695.91                 | -                       | 4,695.91                   | 4,695.92                                                      | -                               |
|                                                        |                                    | 6,073.42                 | -                       | 6,073.42                   | 6,073.43                                                      | -                               |
|                                                        |                                    | 634.55                   | -                       | 634.55                     | 634.55                                                        | -                               |
|                                                        |                                    | 37.16                    | -                       | 37.16                      | 37.15                                                         | -                               |
|                                                        |                                    | 656.60                   | -                       | 656.60                     | 656.61                                                        | -                               |
|                                                        |                                    | -                        | 585.33                  | 567.77                     | 585.33                                                        | 17.56                           |
|                                                        |                                    | 94.50                    | -                       | 94.50                      | 94.52                                                         | -                               |
|                                                        |                                    | 683.45                   | -                       | 683.45                     | 683.44                                                        | -                               |
|                                                        |                                    | 652.24                   | -                       | 652.24                     | 652.24                                                        | -                               |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
 EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
 (Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved         | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |           |  |
|-------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|-----------|--|
| AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued) |                                    |                          |                         |                            |                                                               |                                 |           |  |
| Prudential                                      | Jennison Mid-Cap Growth            | 658.97                   | -                       | 658.97                     | 658.97                                                        | -                               |           |  |
|                                                 |                                    | -                        | 40.90                   | 38.45                      | 40.91                                                         | 2.45                            |           |  |
|                                                 |                                    | 650.86                   | -                       | 650.86                     | 650.85                                                        | -                               |           |  |
|                                                 |                                    | -                        | 103.35                  | 97.80                      | 103.36                                                        | 5.55                            |           |  |
|                                                 |                                    | -                        | 635.21                  | 599.71                     | 635.21                                                        | 35.50                           |           |  |
|                                                 |                                    | 3,026.84                 | -                       | 3,026.84                   | 3,026.85                                                      | -                               |           |  |
|                                                 |                                    | -                        | 566.04                  | 544.96                     | 566.04                                                        | 21.08                           |           |  |
|                                                 |                                    | -                        | 331.25                  | 318.91                     | 331.25                                                        | 12.34                           |           |  |
|                                                 |                                    | 648.78                   | -                       | 648.78                     | 648.77                                                        | -                               |           |  |
|                                                 |                                    | 665.67                   | -                       | 665.67                     | 665.68                                                        | -                               |           |  |
|                                                 |                                    | 659.64                   | -                       | 659.64                     | 659.63                                                        | -                               |           |  |
|                                                 |                                    | 671.49                   | -                       | 671.49                     | 671.49                                                        | -                               |           |  |
|                                                 |                                    | 669.68                   | -                       | 669.68                     | 669.68                                                        | -                               |           |  |
|                                                 |                                    | 705.06                   | -                       | 705.06                     | 705.05                                                        | -                               |           |  |
|                                                 |                                    | 104.24                   | -                       | 104.24                     | 104.24                                                        | -                               |           |  |
|                                                 |                                    | 2,028.05                 | -                       | 2,028.05                   | 2,028.06                                                      | -                               |           |  |
|                                                 |                                    | -                        | 37.39                   | 36.40                      | 37.38                                                         | 0.99                            |           |  |
|                                                 |                                    | 652.00                   | -                       | 652.00                     | 652.01                                                        | -                               |           |  |
|                                                 |                                    | 94.56                    | -                       | 94.56                      | 94.56                                                         | -                               |           |  |
|                                                 |                                    | 33 Purchases for         |                         | 76,482.11                  |                                                               |                                 |           |  |
|                                                 |                                    | 7 Sales for              |                         |                            | 2,299.47                                                      |                                 |           |  |
|                                                 |                                    | Issue aggregate total    |                         |                            |                                                               |                                 | 78,781.63 |  |
| Vanguard                                        | 500 Index Fund                     | -                        | 14.00                   | 14.14                      | 14.06                                                         | (0.14)                          |           |  |
|                                                 |                                    | 300.60                   | -                       | 300.60                     | 300.65                                                        | -                               |           |  |
|                                                 |                                    | 301.04                   | -                       | 301.04                     | 301.07                                                        | -                               |           |  |
|                                                 |                                    | 301.92                   | -                       | 301.92                     | 301.92                                                        | -                               |           |  |
|                                                 |                                    | -                        | 15.00                   | 14.45                      | 14.98                                                         | 0.55                            |           |  |
|                                                 |                                    | 301.56                   | -                       | 301.56                     | 301.52                                                        | -                               |           |  |
|                                                 |                                    | 300.94                   | -                       | 300.94                     | 300.92                                                        | -                               |           |  |
|                                                 |                                    | -                        | 15.50                   | 14.86                      | 15.50                                                         | 0.64                            |           |  |
|                                                 |                                    | 301.20                   | -                       | 301.20                     | 301.21                                                        | -                               |           |  |
|                                                 |                                    | 145.27                   | -                       | 145.27                     | 147.34                                                        | -                               |           |  |
|                                                 |                                    | -                        | 12.02                   | 11.01                      | 11.93                                                         | 1.01                            |           |  |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
 EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
 (Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved                | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|--------------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| <b>AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued)</b> |                                    |                          |                         |                            |                                                               |                                 |
| Vanguard                                               | 500 Index Fund                     | 302.76                   | -                       | 302.76                     | 302.75                                                        | -                               |
|                                                        |                                    | -                        | 16.50                   | 15.58                      | 16.53                                                         | 0.92                            |
|                                                        |                                    | 300.84                   | -                       | 300.84                     | 300.82                                                        | -                               |
|                                                        |                                    | 1,354.50                 | -                       | 1,354.50                   | 1,354.55                                                      | -                               |
|                                                        |                                    | 301.02                   | -                       | 301.02                     | 301.04                                                        | -                               |
|                                                        |                                    | -                        | 17.50                   | 16.72                      | 17.47                                                         | 0.78                            |
|                                                        |                                    | 301.00                   | -                       | 301.00                     | 301.05                                                        | -                               |
|                                                        |                                    | 300.64                   | -                       | 300.64                     | 300.63                                                        | -                               |
|                                                        |                                    | -                        | 17.00                   | 16.83                      | 16.99                                                         | 0.17                            |
|                                                        |                                    | 340.00                   | -                       | 340.00                     | 340.00                                                        | -                               |
|                                                        |                                    | -                        | 13.10                   | 12.85                      | 13.08                                                         | 0.25                            |
|                                                        |                                    | 339.62                   | -                       | 339.62                     | 339.62                                                        | -                               |
|                                                        |                                    | 180.45                   | -                       | 180.45                     | 177.56                                                        | -                               |
|                                                        |                                    | 2,057.12                 | -                       | 2,057.12                   | 2,057.13                                                      | -                               |
|                                                        |                                    | 1,186.33                 | -                       | 1,186.33                   | 1,186.29                                                      | -                               |
|                                                        |                                    | 1,608.03                 | -                       | 1,608.03                   | 1,608.06                                                      | -                               |
|                                                        |                                    | 63.58                    | -                       | 63.58                      | 63.51                                                         | -                               |
|                                                        |                                    | 586.25                   | -                       | 586.25                     | 586.28                                                        | -                               |
|                                                        |                                    | 10,523.58                | -                       | 10,523.58                  | 10,523.61                                                     | -                               |
|                                                        |                                    | -                        | 18.00                   | 17.65                      | 18.03                                                         | 0.35                            |
|                                                        |                                    | 876.33                   | -                       | 876.33                     | 876.37                                                        | -                               |
|                                                        |                                    | 1,214.19                 | -                       | 1,214.19                   | 1,214.18                                                      | -                               |
|                                                        |                                    | 2,156.65                 | -                       | 2,156.65                   | 2,156.71                                                      | -                               |
|                                                        |                                    | 2,916.09                 | -                       | 2,916.09                   | 2,916.00                                                      | -                               |
|                                                        |                                    | 35,678.31                | -                       | 35,678.31                  | 35,678.34                                                     | -                               |
|                                                        |                                    | 583.71                   | -                       | 583.71                     | 583.72                                                        | -                               |
|                                                        |                                    | 5,801.33                 | -                       | 5,801.33                   | 5,801.37                                                      | -                               |
|                                                        |                                    | 9,363.18                 | -                       | 9,363.18                   | 9,363.12                                                      | -                               |
|                                                        |                                    | 1,094.04                 | -                       | 1,094.04                   | 1,094.04                                                      | -                               |
|                                                        |                                    | 46.04                    | -                       | 46.04                      | 45.99                                                         | -                               |
|                                                        |                                    | 1,107.76                 | -                       | 1,107.76                   | 1,107.80                                                      | -                               |
|                                                        |                                    | -                        | 56.50                   | 54.28                      | 56.46                                                         | 2.22                            |
|                                                        |                                    | -                        | 1,036.69                | 991.75                     | 1,036.76                                                      | 44.94                           |
|                                                        |                                    | 117.00                   | -                       | 117.00                     | 117.01                                                        | -                               |
|                                                        |                                    | 1,140.71                 | -                       | 1,140.71                   | 1,140.72                                                      | -                               |

See Independent auditors' report.

**APPALACHIAN RAILCAR SERVICES**  
**401(K) PROFIT SHARING PLAN**  
EIN: 55-0772909

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS  
(Continued)

December 31, 2012

| (a)<br>Identity<br>of party<br>involved         | (b)<br>Description<br>of<br>assets | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost<br>of<br>Asset | (h)<br>Current<br>value of<br>asset on<br>transaction<br>date | (i)<br>Net<br>gain or<br>(loss) |
|-------------------------------------------------|------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------------------------------------|---------------------------------|
| AGGREGATE TRANSACTIONS EXCEEDING 5% (Continued) |                                    |                          |                         |                            |                                                               |                                 |
| Vanguard                                        | 500 Index Fund                     | 1,108.84                 | -                       | 1,108.84                   | 1,108.84                                                      | -                               |
|                                                 |                                    | -                        | 58.50                   | 54.75                      | 58.46                                                         | 3.75                            |
|                                                 |                                    | 1,113.56                 | -                       | 1,113.56                   | 1,113.56                                                      | -                               |
|                                                 |                                    | 631.09                   | -                       | 631.09                     | 629.64                                                        | -                               |
|                                                 |                                    | -                        | 58.07                   | 53.69                      | 58.12                                                         | 4.38                            |
|                                                 |                                    | 1,102.39                 | -                       | 1,102.39                   | 1,102.41                                                      | -                               |
|                                                 |                                    | -                        | 127.92                  | 119.14                     | 127.96                                                        | 8.78                            |
|                                                 |                                    | -                        | 793.90                  | 736.38                     | 793.90                                                        | 57.52                           |
|                                                 |                                    | -                        | 61.00                   | 56.91                      | 60.97                                                         | 4.09                            |
|                                                 |                                    | 9,318.00                 | -                       | 9,318.00                   | 9,318.00                                                      | -                               |
|                                                 |                                    | 4,102.18                 | -                       | 4,102.18                   | 4,102.19                                                      | -                               |
|                                                 |                                    | -                        | 17.37                   | 16.41                      | 17.37                                                         | 0.96                            |
|                                                 |                                    | -                        | 37.35                   | 35.29                      | 37.35                                                         | 2.06                            |
|                                                 |                                    | 1,226.85                 | -                       | 1,226.85                   | 1,226.90                                                      | -                               |
|                                                 |                                    | 924.20                   | -                       | 924.20                     | 924.20                                                        | -                               |
|                                                 |                                    | 326.92                   | -                       | 326.92                     | 326.94                                                        | -                               |
|                                                 |                                    | -                        | 67.00                   | 64.97                      | 66.96                                                         | 2.03                            |
|                                                 |                                    | 1,240.95                 | -                       | 1,240.95                   | 1,240.96                                                      | -                               |
|                                                 |                                    | 1,259.51                 | -                       | 1,259.51                   | 1,259.54                                                      | -                               |
|                                                 |                                    | -                        | 69.50                   | 66.35                      | 69.47                                                         | 3.15                            |
|                                                 |                                    | 1,255.83                 | -                       | 1,255.83                   | 1,255.83                                                      | -                               |
|                                                 |                                    | 1,992.44                 | -                       | 1,992.44                   | 1,992.47                                                      | -                               |
|                                                 |                                    | -                        | 60.85                   | 57.22                      | 60.81                                                         | 3.63                            |
|                                                 |                                    | 1,023.23                 | -                       | 1,023.23                   | 1,020.74                                                      | -                               |
|                                                 |                                    | 1,230.31                 | -                       | 1,230.31                   | 1,230.27                                                      | -                               |
| 50 Purchases for                                |                                    | 111,649.89               |                         |                            |                                                               |                                 |
| 21 Sales for                                    |                                    |                          | 2,583.27                |                            |                                                               |                                 |
| Issue aggregate total                           |                                    |                          |                         |                            | 114,228.55                                                    |                                 |

See Independent auditors' report.

**Attachment to 2012 Form 5500**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** Appalachian Railcar Services 401(k) Profit Sharing Plan **EIN:** 55-0772909  
**Plan Sponsor's Name** Appalachian Railcar Services **PN:** 002

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------|-------------------|
|     | PIMCO Funds                                               | PIMCO Total Return Fund                                                                                      | 74,611   | 73,283            |
|     | Vanguard Funds                                            | Vanguard Total Bond Market Index                                                                             | 7,765    | 7,700             |
| X   | Huntington Funds                                          | Huntington International Equity Fund                                                                         | 35,071   | 38,192            |
|     | Fidelity Funds                                            | Fidelity Advisor Small Cap Fund                                                                              | 12,949   | 12,765            |
|     | American Funds                                            | American Europacific Growth Fund                                                                             | 2,018    | 2,108             |
|     | Prudential Funds                                          | Prudential Financial Services                                                                                | 16,297   | 18,585            |
|     | T. Rowe Price                                             | T. Rowe Price Growth Stock Fund                                                                              | 626      | 668               |

**Attachment to 2012 Form 5500**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** Appalachian Railcar Services 401(k) Profit Sharing Plan  
**Plan Sponsor's Name** Appalachian Railcar Services

**EIN:** 55-0772909  
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|-----|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------|-------------------|
| X   | Huntington Funds                                          | Huntington Situs Fund                                                                                        | 268      | 285               |
|     | Eaton Vance Funds                                         | Eaton Vance Large Cap Value Fund                                                                             | 2,238    | 2,271             |
|     | T. Rowe Price                                             | T. Rowe Price Retirement 2050 Fund                                                                           | 46,140   | 53,571            |
|     | T. Rowe Price                                             | T. Rowe Price Retirement 2040 Fund                                                                           | 141,475  | 161,615           |
|     | T. Rowe Price                                             | T. Rowe Price Retirement 2030 Fund                                                                           | 94,382   | 116,749           |
|     | T. Rowe Price                                             | T. Rowe Price Retirement 2020 Fund                                                                           | 207,285  | 238,229           |
|     | Oppenheimer Fund                                          | Oppenheimer Developing Market Fund                                                                           | 18,010   | 20,020            |

**Attachment to 2012 Form 5500**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** Appalachian Railcar Services 401(k) Profit Sharing Plan  
**Plan Sponsor's Name** Appalachian Railcar Services

**EIN:** 55-0772909  
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| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------|-------------------|
|     | Vanguard Funds                                            | Vanguard 500 Index Fund                                                                                      | 137,824  | 144,437           |
|     | Prudential Funds                                          | Prudential Jennison<br>Mid-Cap Growth Fund                                                                   | 74,278   | 75,820            |
|     | Prudential Funds                                          | Prudential Jennison<br>Natural Resources Fund                                                                | 1,503    | 1,464             |
|     |                                                           |                                                                                                              |          |                   |
|     |                                                           |                                                                                                              |          |                   |
|     |                                                           |                                                                                                              |          |                   |
|     |                                                           |                                                                                                              |          |                   |
|     |                                                           |                                                                                                              |          |                   |