Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
JP EXPRESS SERVICE 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/01/1997

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

JP EXPRESS SERVICE, INC

377 CARLLS PATH
DEER PARK, NY 11729

2b Employer Identification Number (EIN)
11-3198872

2c Sponsor's telephone number
800-331-8065

2d Business code (see instructions)
484110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/04/2013	MICHAEL PISANO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a	Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	234
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	155
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	79
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	234
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	234
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	206
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	17
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2S 2T 3D 3F

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

9a Plan funding arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[ ]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	[X]	**H** (Financial Information)
(2)	[ ]	**I** (Financial Information – Small Plan)
(3)	[ ]	**A** (Insurance Information)
(4)	[X]	**C** (Service Provider Information)
(5)	[ ]	**D** (DFE/Participating Plan Information)
(6)	[ ]	**G** (Financial Transaction Schedules)

SCHEDULE C
(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

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

A Name of plan
JP EXPRESS SERVICE 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JP EXPRESS SERVICE, INC

D Employer Identification Number (EIN)
11-3198872

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).. . . . . [X] Yes [ ] No

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

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

MERRILL LYNCH,PIERCE,FENNER & SMITH

13-5674085

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

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

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

FULLER LOWENBERG AND CO

20-0066099

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	AUDITOR	6500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ASCENSUS

11-3665754

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
99 37 15 60 50 64	RECORDKEEPER	7445	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ASCENSUS	15 60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MERRILL LYNCH,PIERCE,FENNER & SMITH 13-5674085	SEE THE ATTACHED FORMULA DESCRIPTION REPORT LISTING THE FORMULAS FOR SUB-TA REVENUE BY FUND.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

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

A Name of plan
JP EXPRESS SERVICE 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JP EXPRESS SERVICE, INC

D Employer Identification Number (EIN)
11-3198872

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	229132	304920
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	44920	41236
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2057886	2309015
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	2331938	2655171
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2331938	2655171

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	57998	
	(B) Participants	2a(1)(B)	270783	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		328781
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	9	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	1482	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1491
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	28958	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		28958
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		227205
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		586435
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	249257	
(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)		249257
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)	6500	
(2) Contract administrator fees	2i(2)	7445	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		13945
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		263202
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		323233
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) [X] Disclaimer (4) [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: FULLER LOWENBERG AND CO, CPA'S (2) EIN: 20-0066099

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

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

A Name of plan
JP EXPRESS SERVICE 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
JP EXPRESS SERVICE, INC

D Employer Identification Number (EIN)
11-3198872

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 45-0404698

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

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

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a	The current year	**14a**	
b	The plan year immediately preceding the current plan year	**14b**	
c	The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a	The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b	The corresponding number for the second preceding plan year	**15b**	

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

a	Enter the number of employers who withdrew during the preceding plan year	**16a**	
b	If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

J.P. EXPRESS SERVICE
401(K) PLAN

AUDIT OF
FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2012 AND 2011



Fuller Lowenberg & Co., CPAs, P.C.

J.P. Express Service
401(K) Plan
Audit of Financial Statements
For the Years Ended December 31, 2012 and 2011

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Fuller Lowenberg & Co., CPAs, P.C.

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INDEPENDENT AUDITORS' REPORT

June 28, 2013

To the Administrative Committee of the
J.P. Express Service 401(K) Plan
Deer Park, New York

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the J.P. Express Service 401(K) 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Frontier Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules.

INDEPENDENT AUDITORS' REPORT

Basis for Disclaimer of Opinion - Continued

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 a certification 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 (Held at End of Year), 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 (DOL) 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 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 custodian, 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 Act of 1974.

Fuller Lowenberg & Co CPAs

Fuller Lowenberg & Co., CPAs, P.C.

J.P. Express Service
401(K) Plan
Statements of Net Assets Available For Benefits
December 31,

	2012	2011
ASSETS:		
Investments, at fair value	$ 2,613,935	$ 2,287,018
Participants' Loans Receivable	41,236	44,888
TOTAL ASSETS	2,655,171	2,331,906
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,655,171	$ 2,331,906

See independent auditors' report and notes to financial statements

J.P. Express Service
401(K) Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31,

	2012	2011
ADDITIONS:		
Additions to Net Assets attributed to:		
Investment Income (Losses):		
Net Appreciation (Depreciation) in Fair Value of Investments	$ 227,219	$ (146,745)
Interest and Dividends	30,466	27,068
Total Investment Income (Losses)	257,685	(119,677)
Contributions:		
Participants'	270,783	258,427
Employer's	57,998	52,884
Rollovers	-	81,713
Total Contributions	328,781	393,024
TOTAL ADDITIONS	586,466	273,347
DEDUCTIONS:		
Deductions from Net Assets attributed to:		
Benefits Paid to Participants	247,730	128,007
Loan Discharges	3,447	1,606
Administrative Fees	11,274	12,384
Miscellaneous Fees	750	975
TOTAL DEDUCTIONS	263,201	142,972
NET INCREASE	323,265	130,375
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	2,331,906	2,201,531
End of Year	$ 2,655,171	$ 2,331,906

See independent auditors' report and notes to financial statements

J.P. Express Service
401(K) Plan
Notes to Financial Statements
For the Years Ended December 31, 2012 and 2011
(See Independent Auditors' Report)

1. Description of Plan

The following description of the J.P. Express Service 401(K) Plan (the "Plan") provides general information only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

a. General

J.P. Express Service, Inc. (the "Company") established the Plan to provide employees with a systematic means of savings and investing for their retirement. The Plan is a defined contribution plan covering all employees of the Company who have completed three months of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Assets of the Plan are directed to participant accounts based on specific contributions made by each participant. Investment income (loss) is credited to each account based on appreciation (depreciation) of specific assets held in each participant account and any earnings thereon.

b. Contributions

Participants may contribute from 1% to 100% of their base pay by means of payroll deductions, subject to certain discrimination tests prescribed by the Internal Revenue Code and other limitations specified in the Plan. Participants' elective deferrals in any taxable year may not exceed a dollar limit set by federal tax laws. The limits for 2012 and 2011 were $17,000 and $16,500 respectively. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The catch-up contribution limit for both 2012 and 2011 were $5,500.

Participants may also elect to roll funds saved from other qualified defined contribution plans (excluding Roth Deferrals) into the Plan.

The Company may make matching contributions to the Plan equal to a percentage of a participant's elective deferrals which the Company will determine each year. Matching contributions will not be made with respect to participant contributions in excess of 6% of their annual compensation. For the years ended December 31, 2012 and 2011, the Company matched 25% of participants' elective deferrals up to 6% of annual compensation.

c. Limits on Contributions

The total contribution by the Company to all defined contribution plans, including Employee Stock Ownership Plans (ESOP), profit-sharing, and 401(k) plans on behalf of any Plan participant, is limited by Internal Revenue Code Section 415 to the lesser of 100 percent of a participant's compensation or $49,000 for 2011 and $50,000 for 2012 (this limit is adjusted annually for cost of living). The Section

1. Description of Plan - Continued

c. Limits on Contributions - Continued
415 limitation does not consider any catch-up contribution for which the participant may be eligible.

d. Participant Accounts
Each participant's account is credited with the participant's contributions, allocations of the Company's contribution, and Plan investment earnings (losses), and may be charged with an allocation of investment expenses. Allocations are based on participant earnings or account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

e. Investment Options
Upon enrollment in the Plan, participants direct the investments of their contributions into various investment options offered by the Plan. The Plan offered twenty-four mutual funds as investment options for participants as of December 31, 2012, up from the twenty-two offered in the prior year.

f. Vesting
Participants are immediately vested in their accounts attributable to salary deferrals and rollover contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested in their employer's contribution account after five years of continuous credited service.

g. Participant Loans
Participants may borrow from their accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at the prime rate as published in the Wall Street Journal at the time the loan is taken. Principal and interest is paid ratably through payroll deductions. A participant will be permitted to have only one loan outstanding at any time.

h. Payment of Benefits
On termination of service due to death, disability, or retirement, a participant or his/her beneficiary, if applicable, may elect to receive either a lump-sum amount equal to the fair value of the participant's vested interest in his or her account or in monthly, quarterly, or annual installments over a period of not more than the assumed life expectancy of the participant or his/her beneficiary. Accounts with less than $1,000 may only be distributed to the participant in a lump-sum payment. For termination of service for other reasons, a participant becomes eligible to receive the current value of his/her vested account in a lump-sum.

2. Summary of Accounting Policies

a. Basis of Accounting
The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America, except for benefit payments to participants which are recorded when paid.

b. Investment Valuation and Income Recognition
The Plan's investments are stated at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end. Participants' loans are valued at their outstanding balances, which approximate fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as it is earned and dividends are recorded when paid.

The Plan adopted Accounting Standards Codification Topic No. 820 "Fair Value Measurements and Disclosures" ("ASC 820"). ASC 820 defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the inputs used to measure fair value, and enhances disclosure requirements for fair value measurements. ASC 820 maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the observable inputs be used when available. The Standard describes three levels of inputs used to measure fair value:

Level 1: Quoted prices in active markets for identical assets or liabilities. Level 1 assets and liabilities include debt and equity securities that are traded in an active exchange market, as well as U.S. Treasury securities. At December 31, 2012 and 2011, the Plan's investments consisted of mutual funds and equity securities all of which were comprised of level 1 observable inputs.

Level 2: Observable inputs other than level 1, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Level 2 assets and liabilities include debt securities with quoted market prices that are traded less frequently than exchange-traded instruments. This category generally includes certain U.S. Government and agency mortgage-backed securities, and corporate-debt securities. At December 31, 2012 and 2011, the Plan did not have any investments or other financial instruments whose fair value was determined using level 2 observable inputs.

2. Summary of Accounting Policies - Continued

b. Investment Valuation and Income Recognition - Continued

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation. This category generally includes certain private debt and equity instruments and alternative investments. At December 31, 2012 and 2011, the Plan did not have any investments or other financial instruments whose fair value was determined using level 3 unobservable inputs.

Certain fees charged to the Plan for investments in mutual funds are deducted from income earned on a daily basis and are not separately stated. Consequently, these fees are reflected as a reduction of net appreciation in fair value of investments.

The change in net unrealized appreciation of investments held from the beginning of the Plan year to the end of the Plan year is included with realized gains as net investment income reported in the accompanying statements of changes in net assets available for benefits.

c. Contributions
Contributions from employees are recorded in the period in which the Company makes the payroll deductions from participant earnings.

d. Distributions
Distributions are recorded when paid. At December 31, 2012 and 2011, there were no benefits processed and approved for payment, but not paid.

e. Operating Expenses
All reasonable expenses of administration may be paid from the assets of the Plan. Such expense may be allocated among all Plan participants or charged to the individual account for which the expense relates. The Company may, in its discretion, pay any or all of these expenses.

f. Date of Management's Review
In preparing the financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through June 28, 2013, the date the financial statements were available to be issued.

2. Summary of Accounting Policies - Continued

g. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

3. Income Tax Status

The Plan obtained its latest determination letter on March 31, 2008 in which the Internal Revenue Service stated the Plan, as then designed, was in compliance with the applicable requirements under Section 401(a) of the Internal Revenue Code (the "Code") and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan has been amended since receiving the determination letter. Plan management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income tax has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable authorities. Management of the Plan does not believe that there are any uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examination for years prior to 2009.

4. Investments

The Plan's investments are held in trust and administered by the custodian. All investment information presented in the accompanying financial statements and supplemental schedules, including investments held and net appreciation/depreciation in fair value of investments and interest and dividends, was obtained or derived from information supplied to the Plan Administrator, and certified as complete and accurate by the custodian.

4. Investments - Continued

The following represents the fair value of investments that comprise 5 percent or more of the Plan's net assets at December 31, 2012 and 2011:

	2012	2011
Black Rock Global Allocation Fund Inc.	$ 665,380	$ 505,575
Black Rock Global Small Cap Fund Inc.	-	144,593
Black Rock Mid Cap Value Opportunities Fund	-	129,087
Black Rock Total Return Fund	223,047	-
Black Rock Capital Appreciation Fund R	172,010	-
Columbia High Yield Bond Fund R	131,859	-
Columbia Mid Cap-Growth Fund R	-	124,217
Columbia Select Large-Cap Value R	184,812	-
Columbia Seligman Communications and Info Fund	-	-
Ready Assets Prime Money Fund	304,920	229,134
	$ 1,682,028	$ 1,132,606

- = Does not represent 5% of respective year

During 2012 and 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) as follows:

	2012	2011
Mutual funds	$ 227,219	$ (146,745)
Interest and dividends	28,967	25,652
Participant loan interest	1,499	1,416
Net appreciation (depreciation) on investments	$ 257,685	$ (119,677)

The following table sets forth by level, within the fair value hierarchy (See Note 2b), the Plan's assets at fair value as of December 31, 2012:

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Growth Funds	$ 523,565	$ -	$ -	$ 523,565
Blend	960,437	-	-	960,437
Bond Funds	356,947	-	-	356,947
Value	468,066	-	-	468,066
Capital Preservation	304,920	-	-	304,920
	$ 2,613,935	$ -	$ -	$ 2,613,935

4. Investments - Continued

	Assets at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Growth Funds	$ 732,227	$ -	$ -	$ 732,227
Blend	692,072	-	-	692,072
Bond Funds	204,543	-	-	204,543
Value	429,043	-	-	429,043
Capital Preservation	229,132	-	-	229,132
	$ 2,287,018	$ -	$ -	$ 2,287,018

5. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. Notice to Plan participants must be given at least 60 days before the proposed date of termination. No such action however, may deprive any participant or beneficiary under the Plan of any vested right. In the event of Plan termination, participants would become 100% vested in their employer's contributions.

6. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2012 and 2011 to Schedule H of Form 5500:

	2012	2011
Net assets available for benefits per the financial statements	$ 2,655,171	$ 2,331,906
Net assets available for benefits per Schedule H of the Form 5500	$ 2,655,171	$ 2,331,938
Less: Reversal of Prior Year Interest Accrual	-	32
Adjusted net assets available for benefits per Schedule H of the Form 5500	$ 2,655,171	$ 2,331,906

The following is a reconciliation of benefits paid to participants per the financial statements for the years ended December 31, 2012 and 2011 to Schedule H of Form 5500:

6. Reconciliation of Financial Statements to Schedule H of Form 5500 - Continued

Benefits paid to participants per the financial statements	$ 247,730	$ 128,007
Add: Participant loan repayments	3,447	1,606
Less: Miscellaneous Fees	(1,920)	(2,031)
Benefits paid to participants per Schedule H of Form 5500	$ 249,257	$ 127,582

7. Information Prepared and Certified by Custodian

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

	2012	2011
Investments, at fair value:		
Fixed Income		
Cash Equivalents	$ 304,920	$ 380,451
Equities		
Mutual Funds	2,309,015	1,906,567
Total investments, at fair value	$ 2,613,935	$ 2,287,018
Investment Income (Losses)	$ 257,654	$ (119,644)

8. 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 possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

9. Concentration of Credit Risk

The Plan has investments in marketable securities that are held at a brokerage institution. Investments held at the brokerage institution are insured by the Securities Investor Protection Corporation (SIPC) up to $500,000, for each individual's account, in the event of default, but not for market fluctuations.

Plan management does not believe that it is exposed to any significant credit risk on uninsured amounts.

SUPPLEMENTAL INFORMATION

J.P. Express Service
401(K) Plan
Schedules of Assets (Held at End of Year)
December 31,

	2012		2011	
	Number of Shares	Current Value	Number of Shares	Current Value
Aberdeen Natural Resources Fund Class R	1,055	$ 17,388	2,200	$ 33,919
Black Rock Global Allocation Fund Inc.	34,855	665,380	28,775	505,575
Black Rock Global Small Cap Fund Inc.	2,827	61,857	7,492	144,593
Black Rock International Value Fund	9,170	115,538	8,818	98,059
Black Rock Mid Cap Value Opportunities Fund	5,131	88,770	8,421	129,087
Black Rock Total Return Fund	18,854	223,047	4,293	47,997
Black Rock Capital Appreciation Fund R	7,916	172,010	5,511	105,479
Columbia Acorn International Fund R	101	4,124	167	5,696
Columbia Convertible Securities	2,044	30,618	-	-
Columbia Emerging Markets Bond Fund R	3,509	44,427	-	-
Columbia Emerging Markets Opportunity Fund R	6,464	54,622	14,771	104,581
Columbia High Yield Bond Fund R	44,248	131,859	38,738	106,142
Columbia Inflation Protected Securities Fund R	8,507	88,811	4,933	53,225
Columbia Large Core Quantitative Fund R	2,187	14,153	6,907	39,232
Columbia Mid Cap-Growth Fund R	3,403	86,029	5,266	124,217
Columbia Real Estate Equity Fund R	4,693	67,295	7,690	97,428
Columbia Select Large-Cap Value R	11,794	184,812	7,692	107,539
Columbia Select Smaller-Cap Value R	5,291	78,945	7,079	94,358
Columbia Seligman Communications and Info Fund	810	32,378	2,693	107,165
Columbia Short Term Bond Fund R	6,111	61,234	4,572	45,175
Invesco Real Estate Fund R	1,409	34,432	1,328	30,423
Ivy Science and Technology Fund R	480	16,771	1,298	36,154
Oppenheimer Gold and Spc Mineral Fund Class N	1,136	34,515	1,247	41,840
Ready Assets Prime Money Fund	304,921	304,920	229,134	229,134
		$ 2,613,935		$ 2,287,018

See independent auditors' report and notes to financial statements

Schedule C, Part I, line 2(h) Formula Description and Schedule C, Part I, line 3(e)
Formula Description

Plan Name: JP EXPRESS SERVICE 401(K) PLAN

Plan Number: 140131

Broker Dealer: MERRILL LYNCH

Ticker Symbol	Investment Name	Formula used to determine Sub-TA Compensation paid to Ascensus
MRLOX	BlackRock Global Allocation R	12 dollars per fund position
CACRX	Columbia Acorn Intl R	12 dollars per fund position
CHBRX	Columbia High Yield Bond R	12 dollars per fund position
CLQRX	Columbia Large Core Quantitative R	12 dollars per fund position
CMBRX	Columbia Emerging Mkts Bond R	12 dollars per fund position
CMGRX	Columbia Mid Cap Growth R	12 dollars per fund position
CRSRX	Columbia Real Estate Eqty R	12 dollars per fund position
CSBRX	Columbia Short Term Bond R	12 dollars per fund position
GGNRX	Aberdeen Global Natural Resources R	12 dollars per fund position
IARRX	Invesco Real Estate R	12 dollars per fund position
MRCBX	BlackRock Total Return R	12 dollars per fund position
BIFRX	BlackRock Intl R	12 dollars per fund position
MRGSX	BlackRock Global Small Cap R	12 dollars per fund position
MRAXX	BlackRock Ready Assets Prime Money Fund	9 dollars per fund position
MRRFX	BlackRock Mid Cap Value Opp R	12 dollars per fund position
OGMNX	Oppenheimer Gold And Spec Minerals N	12 dollars per fund position
REMRX	Columbia Emerging Markets OppR2	12 dollars per fund position
RIPRX	Columbia Inflation Protect Sec R2	12 dollars per fund position
SCIRX	Columbia Seligman Comm and InformationR2	12 dollars per fund position
SLVRX	Columbia Select Large Cap Value Fund R2	12 dollars per fund position
SSVRX	Columbia Select Smaller Cap ValR2	12 dollars per fund position
WSTRX	Ivy Science and Technology R	12 dollars per fund position
CVBRX	Columbia Convertible Securities R	12 dollars per fund position

Schedule C, Part I, line 2(h) Formula Description and Schedule C, Part I, line 3(e) Formula Description

Plan Name: JP EXPRESS SERVICE 401(K) PLAN

Plan Number: 140131

Broker Dealer: MERRILL LYNCH

Ticker Symbol	Investment Name	Formula used to determine Sub-TA Compensation paid to Ascensus
MRAXX	BlackRock Ready Assets Prime Money Fund	6 dollars per fund position
MRFGX	BlackRock Capital Apprec R	12 dollars per fund position

Schedule C, Part I, line 2(h) Formula Description and Schedule C, Part I, line 3(e)
Formula Description - Additional Fee Notes

Plan Name: JP EXPRESS SERVICE 401(K) PLAN

Plan Number: 140131

Broker Dealer: MERRILL LYNCH

Merrill Lynch

Effective January, 1, 2012, for the funds for which Ascensus receives a per-position dollar amount from Merrill Lynch, Ascensus will receive an additional payment from Merrill Lynch in the amount of 0.035% of average plan assets in the investment.

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

Plan Name JP EXPRESS SERVICE 401(K) PLAN **EIN:** 11-3198872
Plan Sponsor's Name JP EXPRESS SERVICE, INC **PN:** 001

(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
	BlackRock	BlackRock Ready Assets Prime Money Fund	0	304,920
	BlackRock	BlackRock Total Return R	0	223,047
	BlackRock	BlackRock Capital Apprec R	0	172,010
	BlackRock	BlackRock Global Small Cap R	0	61,857
	BlackRock	BlackRock Global Allocation R	0	665,380
	BlackRock	BlackRock Mid Cap Value Opp R	0	88,770
	Columbia	Columbia Seligman Comm and InformationR2	0	32,378

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

Plan Name JP EXPRESS SERVICE 401(K) PLAN **EIN:** 11-3198872
Plan Sponsor's Name JP EXPRESS SERVICE, INC **PN:** 001

(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
	Columbia	Columbia Select Large Cap Value Fund R2	0	184,812
	Columbia	Columbia Select Smaller Cap ValR2	0	78,945
	Ivy	Ivy Science and Technology R	0	16,771
	Aberdeen	Aberdeen Global Natural Resources R	0	17,388
	Invesco	Invesco Real Estate R	0	34,432
	Oppenheimer	Oppenheimer Gold And Spec Minerals N	0	34,515
	Columbia	Columbia Inflation Protect Sec R2	0	88,811

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

Plan Name JP EXPRESS SERVICE 401(K) PLAN **EIN:** 11-3198872
Plan Sponsor's Name JP EXPRESS SERVICE, INC **PN:** 001

(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
	Columbia	Columbia Emerging Markets OppR2	0	54,622
	Columbia	Columbia High Yield Bond R	0	131,859
	Columbia	Columbia Large Core Quantitative R	0	14,153
	Columbia	Columbia Mid Cap Growth R	0	86,029
	Columbia	Columbia Real Estate Eqty R	0	67,295
	Columbia	Columbia Short Term Bond R	0	61,234
	BlackRock	BlackRock Intl R	0	115,538

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

Plan Name JP EXPRESS SERVICE 401(K) PLAN **EIN:** 11-3198872
Plan Sponsor's Name JP EXPRESS SERVICE, INC **PN:** 001

(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
	Columbia	Columbia Acorn Intl R	0	4,124
	Columbia	Columbia Emerging Mkts Bond R	0	44,427
	Columbia	Columbia Convertible Securities R	0	30,618
	Participants Loan Account	Various Rates and Maturities	0	41,236