

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).  <b>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2012</div> <b>This Form is Open to Public Inspection</b>
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<b>Part I 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>			
<b>A</b>	This return/report is for:	<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) <input type="checkbox"/> a one-participant plan	
<b>B</b>	This return/report is:	<input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)	
<b>C</b>	Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)	

<b>Part II Basic Plan Information</b> —enter all requested information			
<b>1a</b>	Name of plan <u>AMERICAN SANITARY PARTITION CORP. DEFINED BENEFIT PENSION PLAN</u>	<b>1b</b>	Three-digit plan number (PN) ▶ <u>003</u>
		<b>1c</b>	Effective date of plan <u>01/01/1984</u>
<b>2a</b>	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>AMERICAN SANITARY PARTITION CORP</u>  <u>P. O. BOX 99</u> <u>OCOE, FL 34761</u>	<b>2b</b>	Employer Identification Number (EIN) <u>11-1967147</u>
		<b>2c</b>	Sponsor's telephone number <u>407-656-0611</u>
		<b>2d</b>	Business code (see instructions) <u>332900</u>
<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.	<b>4b</b>	EIN
<b>a</b>	Sponsor's name	<b>4c</b>	PN
<b>5a</b>	Total number of participants at the beginning of the plan year .....	<b>5a</b>	<u>66</u>
<b>b</b>	Total number of participants at the end of the plan year .....	<b>5b</b>	<u>32</u>
<b>c</b>	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) .....	<b>5c</b>	
<b>6a</b>	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b>	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2013	RONALD BIRKENMAIER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2013	RONALD BIRKENMAIER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)			Preparer's telephone number (optional)

**Part III Financial Information**

<b>7 Plan Assets and Liabilities</b>		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	2181108	563956
<b>b</b> Total plan liabilities .....	<b>7b</b>		
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	2181108	563956
<b>8 Income, Expenses, and Transfers for this Plan Year</b>		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	0	
<b>(2)</b> Participants .....	<b>8a(2)</b>	0	
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	169886	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		169886
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	1728066	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) ....	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>		
<b>g</b> Other expenses .....	<b>8g</b>	58972	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		1787038
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		-1617152
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

**Part IV Plan Characteristics**

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

**Part V Compliance Questions**

<b>10</b> During the plan year:	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....	<b>10a</b>	X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>	X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X	250000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>	X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>	X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>	X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....	<b>10g</b>	X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>	X	
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>	X	

**Part VI Pension Funding Compliance**

<b>11</b>	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>11a</b>	Enter the amount from Schedule SB line 39 .....	11a 0
<b>12</b>	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)		
<b>a</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 letter ruling granting the waiver. .... Month _____ Day _____ Year _____	
<b>If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.</b>		
<b>b</b>	Enter the minimum required contribution for this plan year .....	12b

<b>c</b> Enter the amount contributed by the employer to the plan for this plan year.....	<b>12c</b>	
<b>d</b> Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) .....	<b>12d</b>	
<b>e</b> Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

**Part VII Plan Terminations and Transfers of Assets**

<b>13a</b> Has a resolution to terminate the plan been adopted in any plan year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes," enter the amount of any plan assets that reverted to the employer this year .....	<b>13a</b> 0
<b>b</b> Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>c</b> 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.)	
<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s)
	<b>13c(3)</b> PN(s)

**Part VIII Trust Information (optional)**

<b>14a</b> Name of trust	<b>14b</b> Trust's EIN

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  ▶ <b>File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2012</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>AMERICAN SANITARY PARTITION CORP. DEFINED BENEFIT PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶ <u>003</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>AMERICAN SANITARY PARTITION CORP</u>	<b>D</b> Employer Identification Number (EIN) <u>11-1967147</u>
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

<b>Part I</b>	<b>Basic Information</b>																								
<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>																								
<b>2</b>	Assets: <table><tr><td><b>a</b> Market value .....</td><td><b>2a</b></td><td><u>2181108</u></td></tr><tr><td><b>b</b> Actuarial value .....</td><td><b>2b</b></td><td><u>2181108</u></td></tr></table>	<b>a</b> Market value .....	<b>2a</b>	<u>2181108</u>	<b>b</b> Actuarial value .....	<b>2b</b>	<u>2181108</u>																		
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<b>3</b>	Funding target/participant count breakdown: <table><tr><td></td><td><b>(1) Number of participants</b></td><td><b>(2) Funding Target</b></td></tr><tr><td><b>a</b> For retired participants and beneficiaries receiving payment.....</td><td><b>3a</b></td><td><u>0</u></td></tr><tr><td><b>b</b> For terminated vested participants.....</td><td><b>3b</b></td><td><u>49478</u></td></tr><tr><td><b>c</b> For active participants:</td><td></td><td></td></tr><tr><td>    <b>(1)</b> Non-vested benefits.....</td><td><b>3c(1)</b></td><td><u>0</u></td></tr><tr><td>    <b>(2)</b> Vested benefits.....</td><td><b>3c(2)</b></td><td><u>1994511</u></td></tr><tr><td>    <b>(3)</b> Total active .....</td><td><b>3c(3)</b></td><td><u>1994511</u></td></tr><tr><td><b>d</b> Total .....</td><td><b>3d</b></td><td><u>2043989</u></td></tr></table>		<b>(1) Number of participants</b>	<b>(2) Funding Target</b>	<b>a</b> For retired participants and beneficiaries receiving payment.....	<b>3a</b>	<u>0</u>	<b>b</b> For terminated vested participants.....	<b>3b</b>	<u>49478</u>	<b>c</b> For active participants:			<b>(1)</b> Non-vested benefits.....	<b>3c(1)</b>	<u>0</u>	<b>(2)</b> Vested benefits.....	<b>3c(2)</b>	<u>1994511</u>	<b>(3)</b> Total active .....	<b>3c(3)</b>	<u>1994511</u>	<b>d</b> Total .....	<b>3d</b>	<u>2043989</u>
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<b>d</b> Total .....	<b>3d</b>	<u>2043989</u>																							
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b) ..... <input type="checkbox"/> <table><tr><td><b>a</b> Funding target disregarding prescribed at-risk assumptions .....</td><td><b>4a</b></td><td></td></tr><tr><td><b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....</td><td><b>4b</b></td><td></td></tr></table>	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>		<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>																			
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<b>5</b>	Effective interest rate .....	<b>5</b>	<u>6.99 %</u>																						
<b>6</b>	Target normal cost.....	<b>6</b>	<u>0</u>																						

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	<u>02/25/2013</u> Date
<u>ANDREW BEHNKE, EA, MSPA</u> Signature of actuary	<u>11-07643</u> Most recent enrollment number
<u>MIDWEST PENSION ACTUARIES, INC.</u> Type or print name of actuary	<u>248-539-5000</u> Telephone number (including area code)
<u>30680 TWELVE MILE ROAD</u> <u>FARMINGTON HILLS, MI 48334</u> Firm name	
<u>Address of the firm</u>	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

<b>Part II Beginning of Year Carryover Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	2709	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	373	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	2336	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>-2.80</u> % .....	-65	
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		0
<b>b</b>	Interest on (a) using prior year's effective interest rate of <u>5.89</u> % except as otherwise provided (see instructions) .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		0
<b>d</b>	Portion of (c) to be added to prefunding balance .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....		0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	2271	0

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	106.59 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	88.87 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	96.81 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>					
<b>18</b> Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
<b>Totals ►</b>			<b>18(b)</b>	0	<b>18(c)</b> 0

<b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....	<b>19a</b>	
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	
<b>20</b> Quarterly contributions and liquidity shortfalls:		
<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
(4) 4th		

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52%	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 62
<b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

**Part VI Miscellaneous Items**

<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

<b>28</b> Unpaid minimum required contributions for all prior years .....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	<b>29</b>	
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	<b>30</b>	0

**Part VIII Minimum Required Contribution For Current Year**

<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6) .....	<b>31a</b>	0	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0	
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	0	0	
<b>b</b> Waiver amortization installment .....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .....	<b>34</b>	0	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement.....			0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	0	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>		
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36) .....	<b>38a</b>	0	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years.....	<b>40</b>	0	

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

<b>41</b> If an election was made to use PRA 2010 funding relief for this plan:			
<b>a</b> Schedule elected .....	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
<b>b</b> Eligible plan year(s) for which the election in line 41a was made .....	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011		
<b>42</b> Amount of acceleration adjustment .....	<b>42</b>		
<b>43</b> Excess installment acceleration amount to be carried over to future plan years .....	<b>43</b>		



**Form 5500-SF**Department of the Treasury  
Internal Revenue ServiceDepartment of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation**Short Form Annual Return/Report of Small Employee  
Benefit Plan**

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

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

OMB Nos. 1210-0110  
1210-0089**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

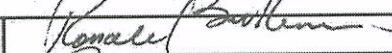
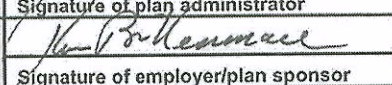
- A** This return/report is for: ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan
- B** This return/report is: ☐ the first return/report ☐ the final return/report  
☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
- C** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program  
☐ special extension (enter description)

**Part II Basic Plan Information—enter all requested information**

<b>1a</b> Name of plan AMERICAN SANITARY PARTITION CORP. DEFINED BENEFIT PENSION PLAN	<b>1b</b> Three-digit plan number (PN) ▶ 003
	<b>1c</b> Effective date of plan 01/01/1984
<b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) AMERICAN SANITARY PARTITION CORP.  P. O. BOX 99 OCOE FL 34761	<b>2b</b> Employer Identification Number (EIN) 11-1967147
	<b>2c</b> Sponsor's telephone number (407) 656-0611
	<b>2d</b> Business code (see instructions) 332900
<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 (407) 656-0611
<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.	<b>4b</b> EIN
<b>a</b> Sponsor's name	<b>4c</b> PN
<b>5a</b> Total number of participants at the beginning of the plan year	<b>5a</b> 66
<b>b</b> Total number of participants at the end of the plan year	<b>5b</b> 32
<b>c</b> Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	<b>5c</b>
<b>6a</b> Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

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

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

<b>SIGN HERE</b>		9/27/13	RONALD BIRKENMAIER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>		9/27/13	RONALD BIRKENMAIER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)			Preparer's telephone number (optional)



**Part III Financial Information**

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2,181,108	563,956
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2,181,108	563,956
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	0	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	169,886	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		169,886
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	1,728,066	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g	58,972	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		1,787,038
i Net income (loss) (subtract line 8h from line 8c)	8i		(1,617,152)
j Transfers to (from) the plan (see instructions)	8j		

**Part IV Plan Characteristics**

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

**Part V Compliance Questions**

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		250,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		X	

**Part VI Pension Funding Compliance**

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

**11a** Enter the amount from Schedule SB line 39 **11a** 0

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

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

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

**b** Enter the minimum required contribution for this plan year. **12b**



<b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>12c</b>	
<b>d</b> Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).....	<b>12d</b>	
<b>e</b> Will the minimum funding amount reported on line 12d be met by the funding deadline? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

**Part VII Plan Terminations and Transfers of Assets**

<b>13a</b> Has a resolution to terminate the plan been adopted in any plan year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If "Yes," enter the amount of any plan assets that reverted to the employer this year .....	<b>13a</b>	0
<b>b</b> Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>c</b> 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.)		
<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s)	<b>13c(3)</b> PN(s)

**Part VIII Trust Information (optional)**

<b>14a</b> Name of trust	<b>14b</b> Trust's EIN

<b>SCHEDULE SB</b> <b>(Form 5500)</b> Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). <b>File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2012</b>  This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		

▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan  American Sanitary Partition Corporation Defined Benefit Pension Plan	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>B</b> Three-digit plan number (PN) ▶</td> <td style="width: 40%; text-align: center;">003</td> </tr> <tr> <td colspan="2"><b>D</b> Employer Identification Number (EIN)  11-1967147</td> </tr> </table>	<b>B</b> Three-digit plan number (PN) ▶	003	<b>D</b> Employer Identification Number (EIN)  11-1967147	
<b>B</b> Three-digit plan number (PN) ▶	003				
<b>D</b> Employer Identification Number (EIN)  11-1967147					
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF American Sanitary Partition Corporation					
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B <input type="checkbox"/> Other <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500					

<b>Part I Basic Information</b>			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2012</u>			
2 Assets:			
a Market value .....	<b>2a</b>	2,181,108	
b Actuarial value .....	<b>2b</b>	2,181,108	
3 Funding target/participant count breakdown:		(1) Number of participants      (2) Funding Target	
a For retired participants and beneficiaries receiving payment.....	<b>3a</b>	0	0
b For terminated vested participants.....	<b>3b</b>	34	49,478
c For active participants:			
(1) Non-vested benefits .....	<b>3c(1)</b>		0
(2) Vested benefits .....	<b>3c(2)</b>		1,994,511
(3) Total active.....	<b>3c(3)</b>	36	1,994,511
d Total.....	<b>3d</b>	70	2,043,989
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>		
5 Effective interest rate .....	<b>5</b>	6.99	
6 Target normal cost.....	<b>6</b>	0	

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<div style="border: 1px solid black; padding: 5px; width: 100px; float: left;">SIGN HERE</div> <div style="text-align: center; margin-top: 20px;">         Signature of actuary        Andrew Behnke, EA, MSPA        Type or print name of actuary        Midwest Pension Actuaries, Inc.        Firm name        30680 Twelve Mile Road        Farmington Hills MI 48334        Address of the firm     </div>	02/25/2013 Date 11-07643 Most recent enrollment number (248) 539-5000 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2012  
v. 120126



**Part II Beginning of Year Carryover Prefunding Balances**

	(a) Carryover balance	(b) Prefunding balance
<b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	2,709	0
<b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	373	0
<b>9</b> Amount remaining (line 7 minus line 8) .....	2,336	0
<b>10</b> Interest on line 9 using prior year's actual return of <u>(2.80)</u> % .....	(65)	
<b>11</b> Prior year's excess contributions to be added to prefunding balance:		
<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
<b>b</b> Interest on (a) using prior year's effective interest rate of <u>5.89</u> % except as otherwise provided (see instructions) .....		0
<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b> Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	2,271	0

**Part III Funding Percentages**

<b>14</b> Funding target attainment percentage .....	<b>14</b>	106.59 %
<b>15</b> Adjusted funding target attainment percentage .....	<b>15</b>	88.87 %
<b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	96.81 %
<b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b> 0

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

<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0

**20** Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ..... ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th



**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

21 Discount rate:				
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....	21b			0
22 Weighted average retirement age .....	22			62
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

**Part VI Miscellaneous Items**

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

28 Unpaid minimum required contributions for all prior years .....	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	30	0

**Part VIII Minimum Required Contribution For Current Year**

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	0	
b Excess assets, if applicable, but not greater than line 31a .....	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment .....	0	0	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.....	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35) .....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36) .....	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	39	0	
40 Unpaid minimum required contributions for all years .....	40	0	

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected .....	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
b Eligible plan year(s) for which the election in line 41a was made .....	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011		
42 Amount of acceleration adjustment .....	42		
43 Excess installment acceleration amount to be carried over to future plan years.....	43		



Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1		1 To 4		5 To 9		10 To 14		15 To 19		20 To 24		25 To 29		30 To 34		35 To 39		40 & Up	
	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp
Under 25	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	5	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	2	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	1	0	2	0	0	0	0	0	1	0	1	0	0	0	1	0	0	0
55 to 59	0	0	0	0	2	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0
60 to 64	0	0	0	0	1	0	1	0	2	0	0	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
70 & Up	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0

Name of plan: American Sanitary Partition Corporation DB Pension Plan  
Plan sponsor's name: American Sanitary Partition Corporation  
Plan number: 003  
EIN: 11-1967147

## Schedule SB, Part V - Statement of Actuarial Assumptions

### Target Assumptions:

Male Nonannuitant: 2012 Nonannuitant Male  
 Female Nonannuitant: 2012 Nonannuitant Female  
 Male Annuitant: 2012 Annuitant Male  
 Female Annuitant: 2012 Annuitant Female  
 Applicable months from valuation month: 0  
 Probability of lump sum: 0.00%  
 Use pre-retirement mortality: Yes

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Segment rates:	1.98	5.07	6.19
High Quality Bond rates:	N/A	N/A	N/A
Final rates:	1.98	5.07	6.19
Override:	5.54	6.85	7.52

### Salary Scale

Male: 0.00%  
 Female: 0.00%

### Withdrawal

Male: None  
 Female: None

### Withdrawal-Select

Male: None  
 Female: None

### Early Retirement Rates

Male: None  
 Female: None

### Subsidized Early Retirement Rates

Male: None  
 Female: None

### Options:

Use optional combined mortality table for small plans: Yes  
 Use discount rate transition: No  
 Lump sums use proposed regulations: Yes

### Actuarial Equivalent Floor

Stability period: plan year  
 Lookback months: 2  
 Nonannuitant: None  
 Annuitant: 2012 Applicable

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Current:	1.99	4.47	5.26
Override:	0.00	0.00	0.00

### Late Retirement Rates

Male: None  
 Female: None

### Marriage Probability

Male: 0.00%  
 Female: 0.00%  
 Expense loading: 0.00%

### Disability Rates

Male: None  
 Female: None

### Mortality

Male: None  
 Female: None

### Setback

0

### Setback

0

0

Name of Plan: American Sanitary Partition Corporati  
 Plan Sponsor's EIN: 11-1967147  
 Plan Number: 003



## Schedule SB, Part V - Summary of Plan Provisions

### Eligibility Requirements

Age (yrs) : 21  
 Age (months) : 0  
 Wait (months) : 12  
 Two year eligibility : No

### Service/Participation Requirements

Definition of years: Hours worked  
 Continuing hours: 1,000  
 Excluded classes:

### Earnings

Total compensation excluding : 403(b)  
 Cafeteria  
 Other  
 Prior to participation  
 415 prior to participation

<u>Retirement</u>	<u>Normal</u>	<u>Early</u>	<u>Subsidized Early</u>	<u>Disability</u>	<u>Death</u>
Age:	62	60			
Service:	0	0			
Participation:	5	5			
Defined:	Date of event	Date of event			

### Benefit Reduction / Mortality table & setback

Male:	Actuarial Equivalence	Actuarial Equivalence	None	0
Female:	Actuarial Equivalence	Actuarial Equivalence	None	0
Rates - Male:	None	None	None	
Rates - Female:	None	None	None	

Use Social Security Retirement Age:	No	REACT Benefits Percentage:	50.00%
Vesting Schedule:	Immediate	Pre-retirement death benefit	
Vesting Definition:	Hours Worked	Percentage of accrued benefit:	100.00%
		Death Benefit Payment method:	PVAB

	<u>Annuity</u>	<u>Percent</u>	<u>Years</u>
Normal:	Life only	0.00%	0
QJSA:	Joint and contingent	50.00%	0

### Significant Changes in Plan Provisions Since Last Valuation

Name of Plan: American Sanitary Partition Corporation DB Pension Plan  
 Plan Sponsor's EIN: 11-1967147  
 Plan Number: 003  
 Plan Sponsor's Name: American Sanitary Partition Corporation

## Schedule SB, Part V - Summary of Plan Provisions

### Benefits

<b>Pension Formula:</b>	Benefit formula
<b>Type of Formula:</b>	Flat benefit
<b>Effective Date:</b>	01/01/2008
<b>Flat benefit non-integrated type:</b>	Percent
<b>Total percent of salary:</b>	32.00%
<b>Dollar amount:</b>	None
<b>Reduction based on:</b>	Service
<b>Benefit reduction for years less than:</b>	25

### Averaging

<b>Projection method:</b>	Accrued Benefit Average	<b>Apply exclusion to accrued benefit:</b>	No
<b>Based on:</b>	Final Average	<b>Annualize short compensation years:</b>	Bankers rule
<b>Highest:</b>	5	<b>Annualize short plan years:</b>	Bankers rule
<b>In the last:</b>	99	<b>Include compensations based on years of:</b>	Participation
<b>Excluding:</b>	0		

### Accrual

<b>Frozen:</b>	Yes	<b>Fractions based on:</b>	N/A										
<b>Definition of years:</b>	Hours worked												
<b>Accrual credit:</b>	<table> <tr> <td><u>Continuing</u></td> <td><u>Died</u></td> <td><u>Disabled</u></td> <td><u>Retired</u></td> <td><u>Terminated</u></td> </tr> <tr> <td>1000</td> <td>1000</td> <td>1000</td> <td>1000</td> <td>1000</td> </tr> </table>	<u>Continuing</u>	<u>Died</u>	<u>Disabled</u>	<u>Retired</u>	<u>Terminated</u>	1000	1000	1000	1000	1000	<b>Precision:</b>	N/A
<u>Continuing</u>	<u>Died</u>	<u>Disabled</u>	<u>Retired</u>	<u>Terminated</u>									
1000	1000	1000	1000	1000									
		<b>Limit current credit to:</b>	N/A										
<b>Years based on:</b>	Service	<b>Cap/floor years:</b>	0										
<b>Maximum past accrual years:</b>	0.0000	<b>Cap or floor:</b>	Floor										
<b>Method:</b>	Fractional	<b>Accrual % per year:</b>	0.00%										
		<b>Apply 415 before accrual:</b>	No										

<b>Name of Plan:</b>	American Sanitary Partition Corporation DB Pension Plan
<b>Plan Sponsor's EIN:</b>	11-1967147
<b>Plan Number:</b>	003
<b>Plan Sponsor's Name:</b>	American Sanitary Partition Corporation

<b>SCHEDULE SB</b> <b>(Form 5500)</b> Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). <b>File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2012</b>  This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ Round off amounts to nearest dollar.  
 ▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan	<b>B</b> Three-digit plan number (PN)	003
American Sanitary Partition Corporation Defined Benefit Pension Plan		
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	<b>D</b> Employer Identification Number (EIN)	
American Sanitary Partition Corporation	11-1967147	

**E** Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other

**F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

<b>Part I Basic Information</b>			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2012</u>			
2 Assets:			
a Market value .....		<b>2a</b>	2,181,108
b Actuarial value .....		<b>2b</b>	2,181,108
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....		<b>3a</b>	0
b For terminated vested participants.....		<b>3b</b>	34
c For active participants:			
(1) Non-vested benefits .....		<b>3c(1)</b>	0
(2) Vested benefits .....		<b>3c(2)</b>	1,994,511
(3) Total active.....		<b>3c(3)</b>	36
d Total.....		<b>3d</b>	70
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		<b>4a</b>	
a Funding target disregarding prescribed at-risk assumptions .....		<b>4b</b>	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....			6.99
5 Effective interest rate .....		<b>5</b>	0
6 Target normal cost.....		<b>6</b>	0

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<div style="border: 1px solid black; padding: 5px; width: 100px; float: left;">SIGN HERE</div> <div style="text-align: center; margin-top: 20px;">           Signature of actuary       </div>	<u>02/25/2013</u> Date <u>11-07643</u> Most recent enrollment number <u>(248) 539-5000</u> Telephone number (including area code)
--	--

**Andrew Behnke, EA, MSPA**  
 Type or print name of actuary

**Midwest Pension Actuaries, Inc.**  
 Firm name

**30680 Twelve Mile Road**  
 Address of the firm

**Farmington Hills MI 48334**  
 Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.



**Part II Beginning of Year Carryover Prefunding Balances**

	(a) Carryover balance	(b) Prefunding balance
<b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	2,709	0
<b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	373	0
<b>9</b> Amount remaining (line 7 minus line 8) .....	2,336	0
<b>10</b> Interest on line 9 using prior year's actual return of <u>(2.80)</u> % .....	(65)	
<b>11</b> Prior year's excess contributions to be added to prefunding balance:		
<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
<b>b</b> Interest on (a) using prior year's effective interest rate of <u>5.89</u> % except as otherwise provided (see instructions) .....		0
<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b> Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	2,271	0

**Part III Funding Percentages**

<b>14</b> Funding target attainment percentage .....	<b>14</b>	106.59 %
<b>15</b> Adjusted funding target attainment percentage .....	<b>15</b>	88.87 %
<b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	96.81 %
<b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b> 0

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

<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0

**20** Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ..... ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th



**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

21 Discount rate:				
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....	21b			0
22 Weighted average retirement age .....	22			62
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

**Part VI Miscellaneous Items**

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

28 Unpaid minimum required contributions for all prior years .....	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	30	0

**Part VIII Minimum Required Contribution For Current Year**

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a		0
b Excess assets, if applicable, but not greater than line 31a .....	31b		0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment .....	0	0	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.....	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34		0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35) .....	36		0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36) .....	38a		0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	38b		0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	39		0
40 Unpaid minimum required contributions for all years .....	40		0

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected .....	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
b Eligible plan year(s) for which the election in line 41a was made .....	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011		
42 Amount of acceleration adjustment .....	42		
43 Excess installment acceleration amount to be carried over to future plan years.....	43		