

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>SAUDER MANUFACTURING CO. RETIREMENT AND 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2001</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2001</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2001</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SAUDER MANUFACTURING CO.</u> <u>930 W BARRE RD</u> <u>ARCHBOLD, OH 43502-0230</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-4407705</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>419-445-7670</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>337000</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-4407705</u>	2c Sponsor's telephone number <u>419-445-7670</u>	2d Business code (see instructions) <u>337000</u>	
2b Employer Identification Number (EIN) <u>34-4407705</u>					
2c Sponsor's telephone number <u>419-445-7670</u>					
2d Business code (see instructions) <u>337000</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	10/11/2013 Date	WILLIAM OGDEN Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	10/11/2013 Date	WILLIAM OGDEN Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address SAUDER MANUFACTURING CO. 930 W BARRE RD ARCHBOLD, OH 43502-0230		3b Administrator's EIN 34-4407705 3c Administrator's telephone number 419-445-7670
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 435
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	405
b Retired or separated participants receiving benefits.....	6b	4
c Other retired or separated participants entitled to future benefits.....	6c	57
d Subtotal. Add lines 6a , 6b , and 6c	6d	466
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	2
f Total. Add lines 6d and 6e	6f	468
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	459
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	4
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 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>SAUDER MANUFACTURING CO. RETIREMENT AND 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>SAUDER MANUFACTURING CO.</u>	D Employer Identification Number (EIN) <u>34-4407705</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: SAUDER RETIREMENT & 401K PLANS MT

b Name of sponsor of entity listed in (a): SAUDER WOODWORKING CO

c EIN-PN <u>04-3533774-001</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>34674313</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan SAUDER MANUFACTURING CO. RETIREMENT AND 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SAUDER MANUFACTURING CO.	D Employer Identification Number (EIN) 34-4407705	

Part I	Asset and Liability Statement
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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)		
(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)	69826	91398
(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)	30750882	34674313
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	30820708	34765711

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	30820708	34765711
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	755871	
(B) Participants	2a(1)(B)	962159	
(C) Others (including rollovers)	2a(1)(C)	113109	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1831139
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3629	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3629
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(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)		
(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)		

		(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)		3669345
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		5504113

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1548039	
(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)		1548039
f Corrective distributions (see instructions)	2f		5105
g Certain deemed distributions of participant loans (see instructions).....	2g		187
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	4114	
(4) Other	2i(4)	1733	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		5847
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1559178

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		3944935
l Transfers of assets:			
(1) To this plan.....	2l(1)		68
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: MCGLADREY LLP

(2) EIN: 42-0714325

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d			
e Was this plan covered by a fidelity bond?	X		5000000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	
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 <u>SAUDER MANUFACTURING CO. RETIREMENT AND 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SAUDER MANUFACTURING CO.</u>	D Employer Identification Number (EIN) <u>34-4407705</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

Part III	Amendments
-----------------	-------------------

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):

Sauder Manufacturing Co. Retirement and 401(k) Plan

Financial Report
December 31, 2012

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Independent Auditor's Report

Retirement Committee and Plan Administrator
Sauder Manufacturing Co. Retirement and 401(k) Plan
Archbold, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Sauder Manufacturing Co. Retirement and 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Fidelity Management Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Independent Auditor's Report (Continued)

Other Matter

The supplemental schedule as of December 31, 2012 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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 schedule, other than that derived from the information certified or provided by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

McGladrey LLP

Cleveland, Ohio
October 10, 2013

Sauder Manufacturing Co. Retirement and 401(k) Plan

Statements of Net Assets Available for Benefits

December 31, 2012 and 2011

	2012	2011
Assets		
Investments, at fair value		
Plan interest in Sauder Retirement and 401(k) Plans Master Trust	\$ 34,674,313	\$ 30,750,882
Receivables		
Employer contributions	631,389	322,404
Participant contributions	38,417	-
Notes receivable from participants	91,398	69,826
Total receivables	761,204	392,230
Net assets available for benefits at fair value	35,435,517	31,143,112
Adjustment from fair value to contract value for fully benefit-responsive investment contracts within Master Trust	(78,665)	(64,167)
Net assets available for benefits	\$ 35,356,852	\$ 31,078,945

See Notes to Financial Statements.

Sauder Manufacturing Co. Retirement and 401(k) Plan

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

Additions	
Investment income	
Plan interest in Sauder Retirement and 401(k) Plans Master Trust's investment income	<u>\$ 3,654,847</u>
Interest income on notes receivable from participants	<u>3,629</u>
Contributions	
Employer	1,064,856
Participants	1,000,576
Rollover	113,109
Total contributions	<u>2,178,541</u>
Total additions	<u>5,837,017</u>
Deductions	
Benefits paid to participants	1,553,331
Administrative expenses	5,847
Total deductions	<u>1,559,178</u>
Net increase before transfers	4,277,839
Transfer from Sauder Woodworking Co. Retirement and 401(k) Plan	<u>68</u>
Net increase after transfers	4,277,907
Net assets available for benefits	
Beginning	<u>31,078,945</u>
Ending	<u>\$ 35,356,852</u>

See Notes to Financial Statements.

Sauder Manufacturing Co. Retirement and 401(k) Plan

Notes to Financial Statements

Note 1. Description of Plan

The following description of the Sauder Manufacturing Co. Retirement and 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General: The Plan is sponsored and administered by Sauder Woodworking Co. (the Company) and is governed by the Plan Agreement. The Plan was established on January 1, 1968 as a defined contribution plan. The Plan was completely amended and restated on January 1, 1999, at which time a 401(k) provision was added. Effective January 1, 2010, the Plan was converted to a Fidelity Management & Research Co. volume submitter prototype plan. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Substantially all employees of the Company who meet certain service criteria are eligible to participate in the Plan.

The Plan is part of the Sauder Retirement and 401(k) Plans Master Trust (the Master Trust), whose assets are held with Fidelity Management Trust Company (Fidelity), to hold the qualified defined contribution investment assets of the Plan and two other Plans sponsored by the Company, those being the Sauder Woodworking Co. Retirement and 401(k) Plan and the Sauder Woodworking Subsidiaries 401(k) Retirement Investment Plan.

Contributions: Participants may elect to contribute up to 50% of pretax annual compensation, as defined in the Plan Agreement, with a Company match up to 3% of the participant's eligible compensation. Participants direct the investment of their contributions into various investment options offered by the Plan and may contribute up to the annual maximum amount pursuant to the applicable section of the Internal Revenue Code. Participants who meet certain age requirements are eligible to contribute additional catch-up contributions subject to certain dollar limits. In addition, participants may contribute amounts representing distributions from other qualified plans.

The Company may also make a discretionary matching contribution. The matching Company contribution and additional profit sharing amounts, which may be contributed at the option of the Company's Board of Directors, are invested in a portfolio of investments as directed by the participants. Participants must be employed at the end of the Plan year and have completed 1,000 hours of service to be eligible for the employer discretionary matching and profit sharing contribution allocation. Contributions are subject to certain limitations.

Funding policy: The Company's funding policy for the discretionary matching and profit sharing contributions is to make the contributions to the Plan on an annual basis.

Participants' accounts: Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participant directed accounts: Participants have the option to allocate their account balances among several investment options. All choices vary in types of investments, rates of return, and investment risk. Participants may elect to have all or part of their account balances and future contributions invested in one fund, transferred to another fund, or in any combination. As provided in the Plan Agreement, the participant may change this election and/or elect to transfer any portion of the account balance from one fund to any other fund on a daily basis. All dividends, interest, and other distributions received by any fund will be reinvested automatically in the same fund.

Vesting: Participants are immediately vested in their employee pre-tax withholding account, rollover contributions, and Company matching contributions, and any earnings thereon.

Sauder Manufacturing Co. Retirement and 401(k) Plan

Notes to Financial Statements

Note 1. Description of Plan (Continued)

A participant's vested interest in the Company's discretionary matching and profit sharing contributions, along with any earnings on those contributions, shall be determined in accordance with the following schedule.

<u>Years of Vesting Service</u>	<u>Vesting</u>
Less than 1 year	0%
1 year	20%
2 years	40%
3 years	60%
4 years	80%
5 years	100%

Payment of benefits: On termination of service, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump-sum or in an annuity.

Forfeited accounts: Forfeitures of nonvested Company contributions are used to reduce administrative expenses under the Plan, if any. Any forfeitures remaining after administrative expenses have been paid are applied to reduce employer contributions. Forfeitures amounting to \$3,315 for the year ended December 31, 2012 were used to reduce administrative expenses. There were no unapplied forfeitures as of December 31, 2012 and 2011, respectively.

Plan termination: Although it has not expressed any intent to do so, the Company reserves the right to terminate the Plan at any time, subject to Plan provisions. In the event of termination of the Plan, participants will become 100% vested in their accounts. The assets then remaining in the Plan will be allocated and distributed to participants in accordance with the terms and provisions of the Plan.

Notes receivable from participants: Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum 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 varying rates from 4.25% to 9.25%, which are commensurate with local prevailing rates as determined by the Company. Principal and interest is paid ratably through payroll deductions.

Plan transfers: If Company employees change the subsidiary company for which they work during the year, their account balances are transferred out to the respective Plan within the Master Trust. During 2011, transfers out of the Sauder Woodworking Co. Retirement and 401(k) Plan to the Plan totaled \$68.

Note 2. Summary of Significant Accounting Policies

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statements of net assets available for benefits present the fair value of the investment contracts held by the Master Trust as well as the adjustment of the fully benefit-responsive investment contracts held by the Master Trust from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Investment valuation and income recognition: Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Investment income from the Master Trust is allocated to the Plan based upon the Plan's portion of the investments held in participant directed accounts.

Sauder Manufacturing Co. Retirement and 401(k) Plan

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

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

Administrative expenses: The Plan provides that administrative expenses of the Plan are to be paid by the Plan or by the Company, at the option of the Company.

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

Benefit payments: Benefits are recorded when paid.

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

Subsequent events: The Plan has evaluated events for potential recognition and/or disclosure through October 10, 2013, the date the financial statements were available to be issued.

Note 3. Information Certified and Provided by Fidelity Management Trust Company

The following is a summary of the Plan's asset information as of and for the year ended December 31, 2012 and as of December 31, 2011, included throughout the Plan's financial statements and supplemental schedule, which was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedule related to the following assets:

	2012	2011
Investments, at fair value		
Plan interest in Sauder Retirement and 401(k) Plans Master Trust	\$ 34,674,313	\$ 30,750,882
Notes receivable from participants	\$ 91,398	\$ 69,826
Adjustment from fair value to contract value for interest in guaranteed investment contract relating to fully benefit-responsive investment contracts within Master Trust	\$ (78,665)	\$ (64,167)

Sauder Manufacturing Co. Retirement and 401(k) Plan

Notes to Financial Statements

Note 3. Information Certified and Provided by Fidelity Management Trust Company (Continued)

Fidelity Management Trust Company also certified to the completeness and accuracy of the following for the year ended December 31, 2012:

Net appreciation in fair value of investments	<u><u>\$ 2,732,771</u></u>
Interest and dividends	
Guaranteed investment contract	\$ 32,747
Registered investment companies	<u>889,329</u>
	<u><u>\$ 922,076</u></u>
Interest income on notes receivable from participants	<u><u>\$ 3,629</u></u>

Note 4. Plan Interest in Sauder Retirement and 401(k) Plans Master Trust

The Plan's investments are included in the investments of the Master Trust. Participants in the Plan direct their investments into the funds within the Master Trust. The Plan's record keeper maintains supporting records for the purpose of allocating net assets and net gains or losses of the investments to each of the Plans and to each participant's account based on participant direction. The Plan's interest in the Master Trust was 17.1% and 16.6% as of December 31, 2012 and 2011, respectively. The Master Trust also includes the investment assets of the Sauder Woodworking Co. Retirement and 401(k) Plan and the Sauder Woodworking Subsidiaries 401(k) Retirement Investment Plan.

The following is a summary of the Master Trust assets as of December 31:

	<u>2012</u>	<u>2011</u>
Assets		
Investments, at fair value		
Guaranteed investment contract	\$ 10,250,669	\$ 10,971,123
Registered investment companies	<u>192,765,085</u>	<u>174,394,311</u>
Total assets	<u>203,015,754</u>	<u>185,365,434</u>
Adjustment from fair value to contract value for interest in guaranteed investment contract relating to fully benefit-responsive investment contracts within Master Trust	<u>(293,346)</u>	<u>(270,590)</u>
Net assets	<u><u>\$ 202,722,408</u></u>	<u><u>\$ 185,094,844</u></u>

The net investment income of the Master Trust for the year ended December 31, 2012 is summarized as follows:

Net appreciation in fair value of investments	<u><u>\$ 17,300,053</u></u>
Interest and dividends	
Guaranteed investment contract	\$ 129,319
Registered investment companies	<u>5,191,387</u>
	<u><u>\$ 5,320,706</u></u>

Sauder Manufacturing Co. Retirement and 401(k) Plan

Notes to Financial Statements

Note 4. Plan Interest in Sauder Retirement and 401(k) Plans Master Trust (Continued)

The net assets in the Master Trust and the Plan's interest in each asset have been distributed among the investment funds as follows at December 31:

	2012	
	Assets of the Master Trust	Plan's Percentage in Assets
Investment Funds		
ABF Small Cap Value Fund	\$ 2,460,541	12.8
Calamos Growth A Fund	6,309,356	11.1
Cohen & Steers Realty Fund	665,212	24.3
Domini Social Equity Fund	1,034,429	17.4
Fidelity Balanced K Fund	113,095,269	15.8
Fidelity Contra Fund K	8,885,402	12.0
Fidelity Freedom K 2000 Fund	111,649	0.0
Fidelity Freedom K 2005 Fund	67,588	0.0
Fidelity Freedom K 2010 Fund	2,429,807	54.1
Fidelity Freedom K 2015 Fund	606,583	8.5
Fidelity Freedom K 2020 Fund	8,650,179	20.0
Fidelity Freedom K 2025 Fund	1,075,640	48.5
Fidelity Freedom K 2030 Fund	8,886,397	17.1
Fidelity Freedom K 2035 Fund	477,898	1.5
Fidelity Freedom K 2040 Fund	687,887	19.3
Fidelity Freedom K 2045 Fund	35,472	28.4
Fidelity Freedom K 2050 Fund	129,740	5.4
Fidelity Freedom K 2055 Fund	71,919	0.0
Fidelity Freedom K Income Fund	372,990	16.6
Fidelity Low Priced Stock K Fund	4,078,357	13.2
Fidelity Managed Income Portfolio Fund (at contract value)	9,957,323	26.8
Janus Overseas Fund	8,499,078	11.2
Loomis Sayles Small Cap Growth Fund	1,967,721	15.5
MFS Value Fund A	2,624,742	21.8
Pimco Total Return Fund	12,238,529	23.6
Sparten International Index Fund	1,902,235	15.4
Sparten 500 Index Advantage Fund	4,628,168	14.6
Vanguard Intermediate Index Bond Fund	772,297	2.6
Total investment funds	\$ 202,722,408	17.1

Sauder Manufacturing Co. Retirement and 401(k) Plan

Notes to Financial Statements

Note 4. Plan Interest in Sauder Retirement and 401(k) Plans Master Trust (Continued)

	2011	
	Assets of the Master Trust	Plan's Percentage in Assets
Investment Funds		
ABF Small Cap Value Fund	\$ 2,179,910	13.5
Calamos Growth A Fund	6,276,413	10.3
Domini Social Equity Fund	1,415,644	13.7
Fidelity Balanced K Fund	104,392,451	15.9
Fidelity Contra Fund K	7,142,539	10.9
Fidelity Freedom K 2000 Fund	127,589	0.0
Fidelity Freedom K 2005 Fund	18,285	0.0
Fidelity Freedom K 2010 Fund	2,305,066	52.9
Fidelity Freedom K 2015 Fund	664,559	8.6
Fidelity Freedom K 2020 Fund	7,620,454	20.2
Fidelity Freedom K 2025 Fund	723,512	52.5
Fidelity Freedom K 2030 Fund	7,981,928	16.8
Fidelity Freedom K 2035 Fund	364,741	1.9
Fidelity Freedom K 2040 Fund	520,298	22.4
Fidelity Freedom K 2045 Fund	13,637	46.5
Fidelity Freedom K 2050 Fund	154,577	3.5
Fidelity Freedom K Income Fund	443,571	13.0
Fidelity Low Priced Stock K Fund	4,207,215	10.3
Fidelity Managed Income Portfolio Fund (at contract value)	10,700,533	23.7
Janus Overseas Fund	9,161,877	10.6
Loomis Sayles Small Cap Growth Fund	1,693,676	12.5
MFS Value Fund A	2,146,569	18.2
Pimco Total Return Fund	10,482,209	21.8
Sparten International Index Fund	984,833	13.1
Sparten US Equity Index Fund	3,372,758	13.1
Total investment funds	\$ 185,094,844	16.6

Sauder Manufacturing Co. Retirement and 401(k) Plan

Notes to Financial Statements

Note 5. Fair Value Measurements

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

Guaranteed investment contract: Based on the contractual terms of the underlying guaranteed investment contract; valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

Registered investment companies: Valued at quoted market prices which represent the net asset value of the shares held by the Plan at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Sauder Manufacturing Co. Retirement and 401(k) Plan

Notes to Financial Statements

Note 5. Fair Value Measurements (Continued)

Fair value on a recurring basis: The tables below present the balances of assets measured at fair value on a recurring basis. The Plan has no liabilities that are required to be measured at fair value at December 31.

	2012			
	Level 1	Level 2	Level 3	Total
Guaranteed investment contract	\$ -	\$ 2,748,857	\$ -	\$ 2,748,857
Registered investment companies				
Intermediate term bond	2,905,461	-	-	2,905,461
International blend	292,165	-	-	292,165
International value	955,176	-	-	955,176
Large blend	6,203,218	-	-	6,203,218
Large growth	19,677,089	-	-	19,677,089
Large value	572,488	-	-	572,488
Mid value	538,554	-	-	538,554
Real estate	161,355	-	-	161,355
Small growth	304,344	-	-	304,344
Small value	315,606	-	-	315,606
Total assets at fair value	\$ 31,925,456	\$ 2,748,857	\$ -	\$ 34,674,313

	2011			
	Level 1	Level 2	Level 3	Total
Guaranteed investment contract	\$ -	\$ 2,601,674	\$ -	\$ 2,601,674
Registered investment companies				
Intermediate term bond	2,289,222	-	-	2,289,222
International blend	129,081	-	-	129,081
International value	974,113	-	-	974,113
Large blend	5,360,080	-	-	5,360,080
Large growth	18,068,475	-	-	18,068,475
Large value	389,685	-	-	389,685
Mid value	432,595	-	-	432,595
Small growth	212,510	-	-	212,510
Small value	293,447	-	-	293,447
Total assets at fair value	\$ 28,149,208	\$ 2,601,674	\$ -	\$ 30,750,882

Note 6. Investment with Fidelity Management Trust Company

The Plan has a benefit-responsive guaranteed investment contract with Fidelity Management Trust Company (Fidelity). Fidelity maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Fidelity, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Sauder Manufacturing Co. Retirement and 401(k) Plan

Notes to Financial Statements

Note 6. Investment with Fidelity Management Trust Company (Continued)

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is the discount rate that equates that estimated future market value with the portfolio's current contract value. Such interest rates are reviewed on a monthly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that causes a significant withdrawal from the plan or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

<u>Average Yields</u>	<u>2012</u>	<u>2011</u>
Based on average earnings	1.70%	1.92%
Based on interest rate credited to participants	1.05%	1.39%

Note 7. Tax Status

The Plan adopted a standardized form of a volume submitter prototype plan sponsored by Fidelity Management Trust Company. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status dated March 31, 2008. The prototype plan opinion letter has been relied upon by this Plan. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

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

Note 8. Party-in-Interest Transactions

Certain Plan investments are shares of registered investment companies and a guaranteed investment contract managed by affiliates of Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. The administrative fees paid to the trustee and their affiliates amounted to \$5,847 for the year ended December 31, 2012.

Note 9. Risks and Uncertainties

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

Sauder Manufacturing Co. Retirement and 401(k) Plan

Notes to Financial Statements

Note 10. Reconciliation to IRS Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31 to the IRS Form 5500:

	2012	2011
Net assets available for benefits per the financial statements	\$ 35,356,852	\$ 31,078,945
Contribution receivables	(669,806)	(322,404)
Adjustment from fair value to contract value for interest in guaranteed investment contract relating to fully benefit-responsive investment contracts within Master Trust	78,665	64,167
Net assets available for benefits per the IRS Form 5500	\$ 34,765,711	\$ 30,820,708

The following is a reconciliation of total additions per the financial statements for the year ended December 31, 2012 to the IRS Form 5500:

Total additions per the financial statements	\$ 5,837,017
Contribution receivables	(347,402)
Change in adjustment from fair value to contract value for fully benefit-responsive investment contracts within Master Trust	14,498
Total income per the IRS Form 5500	\$ 5,504,113

Supplemental Schedule

Sauder Manufacturing Co. Retirement and 401(k) Plan

Employer No. 34-4407705

Plan No. 001

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

December 31, 2012

(a)	(b)	(c)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Asset, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Current Value
*	Participants	Loans bearing interest at 4.25% to 9.25%, maturity of 5 - 10 years	\$ 91,398

* Represents a party-in-interest.

The above information has been certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA.

Sauder Manufacturing Co. Retirement and 401(k) Plan

Employer No. 34-4407705

Plan No. 001

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

December 31, 2012

(a)	(b)	(c)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Asset, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Current Value
*	Participants	Loans bearing interest at 4.25% to 9.25%, maturity of 5 - 10 years	\$ 91,398

* Represents a party-in-interest.

The above information has been certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA.