

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2012
		This Form is Open to Public Inspection

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

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>IMPROVED RETIREMENT PLAN FOR EMPLOYEES OF NOLAND COMPANY</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>12/31/1954</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>NOLAND COMPANY</u> <u>3110 KETTERING BLVD.</u> <u>DAYTON, OH 45439</u>	2b Employer Identification Number (EIN) <u>54-0320170</u> 2c Sponsor's telephone number <u>937-294-5331</u> 2d Business code (see instructions) <u>423700</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/11/2013</u>	<u>JEFFREY M DICE</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) <u>AMYE BOYERS</u> <u>BATTELLE & BATTELLE LLP</u> <u>2000 WEST DOROTHY LANE</u> <u>DAYTON, OH 45439</u>			Preparer's telephone number (optional) <u>937-298-0201</u>

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 2010
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	326
b Retired or separated participants receiving benefits.....	6b	700
c Other retired or separated participants entitled to future benefits.....	6c	886
d Subtotal. Add lines 6a , 6b , and 6c	6d	1912
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	88
f Total. Add lines 6d and 6e	6f	2000
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	
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: 1A 1G		
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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information 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). ▶ File as an attachment to Form 5500 or 5500-SF.	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

▶ **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.

A Name of plan <u>IMPROVED RETIREMENT PLAN FOR EMPLOYEES OF NOLAND COMPANY</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>NOLAND COMPANY</u>	D Employer Identification Number (EIN) <u>54-0320170</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>71474883</u>
b Actuarial value	2b <u>71474883</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>751</u> <u>31849384</u>
b For terminated vested participants.....	3b <u>920</u> <u>18634163</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>0</u>
(2) Vested benefits.....	3c(2) <u>10036284</u>
(3) Total active	3c(3) <u>339</u> <u>10036284</u>
d Total	3d <u>2010</u> <u>60519831</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
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	4b
5 Effective interest rate	5 <u>7.03 %</u>
6 Target normal cost.....	6 <u>100000</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.

SIGN HERE		<u>10/10/2013</u>
	Signature of actuary	Date
<u>ROBERT W. BRUECHERT</u>		<u>11-04448</u>
	Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>		<u>215-246-6000</u>
	Firm name	Telephone number (including area code)
<u>1500 MARKET ST CENTRE SQUARE EAST</u> <u>PHILADELPHIA, PA 19102-4790</u>		
	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.

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of <u>11.55</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b Interest on (a) using prior year's effective interest rate of <u>5.96</u> % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	118.10 %
15	Adjusted funding target attainment percentage	15	118.10 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	102.61 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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
			Totals ►	18(b)	18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	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

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 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ 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.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ 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	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
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	100000	
b Excess assets, if applicable, but not greater than line 31a	31b	100000	
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		
	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		
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37		
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		
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	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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

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

A Name of plan <u>IMPROVED RETIREMENT PLAN FOR EMPLOYEES OF NOLAND COMPANY</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NOLAND COMPANY</u>	D Employer Identification Number (EIN) <u>54-0320170</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

PNC BANK

25-1211909

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	INVESTMENT MANAGEMENT	265197	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

WATSON WYATT

13-5565207

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	53449	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

BATTELLE & BATTELLE LLP

31-0210560

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT	9850	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>IMPROVED RETIREMENT PLAN FOR EMPLOYEES OF NOLAND COMPANY</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NOLAND COMPANY</u>	D Employer Identification Number (EIN) <u>54-0320170</u>	

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)	114703	0
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	643197	637810
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	563946	1041151
(2) U.S. Government securities.....	1c(2)	23656149	21516029
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	13043383	14461765
(B) All other.....	1c(3)(B)	11896164	13189793
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	10441192	11547674
(5) Partnership/joint venture interests	1c(5)	24771	86741
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	9690336	10829549
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	1515743	1461461

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	71589584	74771973

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	132768	168555
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	132768	168555

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	71456816	74603418
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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)	0	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1467	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	2137573	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2139040
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	522413	
(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)		522413
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	17259628	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	16704324	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		555304
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	4123860	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		4123860

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		7340617

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3797782	
(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)		3797782
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	59811	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	265197	
(4) Other	2i(4)	71225	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		396233
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4194015

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		3146602
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: **BATTELLE & BATTELLE LLP**

(2) EIN: **31-0210560**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

5b(1) Name of plan(s)

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

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>IMPROVED RETIREMENT PLAN FOR EMPLOYEES OF NOLAND COMPANY</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NOLAND COMPANY</u>	D Employer Identification Number (EIN) <u>54-0320170</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
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): _____ 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 <u>1</u>

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)
----------------	--

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

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: 16.0% Investment-Grade Debt: 34.0% High-Yield Debt: 34.0% Real Estate: 0.0% Other: 16.0%

- 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):

INDEPENDENT AUDITORS' REPORT

To the Participants and the Trustees
Improved Retirement Plan for
Employees of Noland Company

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Improved Retirement Plan for Employees of Noland Company (the Plan), which comprise the statement 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 years then ended, 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information described in Note 3, which was certified by PNC Bank, the trustee of the Plan, except for comparing this information with the related information included in the financial statements and supplemental schedules. 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 years then ended, 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.

Other Matter

The supplemental schedule of assets (held at end of year) 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 purposes of additional analysis and is not a required part of the financial statements. This 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 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.

Battelle & Battelle LLP

September 24, 2013

Appendix B

Summary of principal plan provisions

Plan Sponsor

WinWholesale, Inc.

EIN / PN

54-0320170 / 001

Plan Year

January 1 to December 31.

Eligibility and Participation

Completion of 1,000 Hours of Service during an Eligibility Computation Period. An Eligibility Computation Period is the 12-consecutive month period from the date in which an Hour of Service is credited and ending on the first anniversary of such date. Subsequent Eligibility Computation Periods shall be based on Plan Years.

Effective May 1, 2008, no new employees hired on or after May 1, 2007 may become participants of the Plan.

Vesting Service

All years of service to December 31, 1975, plus one year, plus all years subsequent to December 31, 1975 in which the Employee completes 1,000 hours.

Effective December 31, 2008, no future vesting service is earned, but all participants become fully vested, due to the plan freeze.

Credited Service

All full years and full months of service to December 31, 1975, plus all years subsequent to December 31, 1975 in which the Employee completes 1,000 hours.

Effective December 31, 2008, no future credited service is earned, due to the plan freeze.

Compensation

Total compensation including bonus and overtime earnings not greater than IRS maximum. Plan Year 2008 compensation (limited to \$230,000) was the last year of compensation used for accruing benefits.

Social Security Covered Compensation

The average of the Social Security Wage Bases in effect for each calendar year during the 35-year period ending with the last day of the calendar year of the Participant's Social Security Retirement Age. Calendar year 2008 Social Security Covered Compensation was the last year of covered compensation used for accruing benefits.

Accrued Benefit

The sum of (a) and (b):

- (a) For each year of Credited Service prior to January 1, 1989, the Accrued Benefit as of December 31, 1988 under the prior provisions of the Plan, but not less than 1% of average earnings from 1984 to 1988 times years of participation up to 30.
- (b) For each year of participation after December 31, 1988 (up to 35 total years), an annual amount equal to 1.333% of the Participant's Compensation up to the Social Security Covered Compensation in effect for such year plus 1.933% of such Compensation in excess of the Social Security Covered Compensation. For years of participation in excess of 35, the accrual is 1.5% of Compensation.

Effective December 31, 2008, no future benefits are accrued, due to the plan freeze.

Normal Retirement Benefit

1. Normal Retirement Date: The first day of the month coincident with or next following the attainment of age 65 and 5 years of plan participation.
2. Benefit: Accrued Benefit calculated as of the Normal Retirement Date.

Deferred Retirement Benefit

1. Eligibility: The first day of any month subsequent to Normal Retirement Date.
2. Benefit: Accrued Benefit calculated as of the Deferred Retirement Date.

Early Retirement Benefit

1. Eligibility: The first day of any month coincident with or following the date of attainment of age 55 and completion of 15 or more years of Credited Service.
2. Benefit: Accrued Benefit calculated as of early retirement, reduced by $\frac{1}{2}\%$ for each complete month Early Retirement Date precedes Normal Retirement Date.

Vested Benefits Upon Termination of Service

1. Eligibility: A Participant is 100% vested in his Accrued Benefit after completing at least 5 years of Vesting Service. Effective December 31, 2008, a Participant is 100% vested in his Accrued Benefit, regardless of his number of years of Vesting Service.
2. Benefit: Accrued Benefit calculated as of date of termination, payable at Normal Retirement Date.

Pre-Retirement Death Benefits

1. Eligibility: Spouse of an active vested Participant who dies while in service, or spouse of a terminated vested Participant who dies before receipt of benefits.
2. Benefit: Upon the death of the Participant, the spouse shall receive a benefit equivalent to as if the Participant had terminated employment on his date of death, survived to his earliest Early Retirement Date, retired with a 50% joint and survivor annuity, and died immediately thereafter.

Forms of Retirement Income

1. Normal: Life annuity for a single Participant. An actuarially equivalent joint & 50% survivor annuity for a married Participant.
2. Optional: A Participant may elect an actuarially equivalent optional form of payment, including joint & survivor annuities (50%, 75% or 100%). A limited lump sum is also available, if the actuarial present value of vested benefit is less than \$7,500.

Special Provisions for Top-Heavy Plans

Not applicable; the plan has never been top-heavy.

Employee Contributions

None, effective January 1, 1989.

Changes in Plan Provisions Since Last Actuarial Valuation

There were no changes in plan provisions since the prior valuation.

IMPROVED RETIREMENT PLAN FOR EMPLOYEES OF NOLAND COMPANY

EMPLOYER IDENTIFICATION NUMBER 54-0320170

PLAN NUMBER 001

SCHEDULE H, PART IV, 4i

SCHEDULE OF ASSETS HELD (AT END OF YEAR)

DECEMBER 31, 2012

<i>(a)</i>	<i>(b)</i> <i>Identity of Issue</i>	<i>(c)</i> <i>Description of Investment</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current Value</i>
MONEY MARKET FUND				
*	Blackrock Liquidity Funds - Temp Fund Institutional Shrs #24	1,041,151 units	\$ 1,041,151	\$ 1,041,151
FIXED INCOME				
<i>U.S. government securities</i>				
	Federal Home Loan Bank BD, 5.625%, due 6/11/21	250,000 par	283,221	326,610
	Federal Home Loan Mtg Corp, 6.750%, due 9/15/29	400,000 par	493,404	603,080
	Federal Home Loan Mtg Corp, 6.250%, due 7/15/32	500,000 par	587,566	744,175
	Federal National Mtg Assn Debentures, 6.160%, due 8/7/28	200,000 par	230,573	281,268
	Federal National Mtg Assn Bonds, 6.250%, due 5/15/29	500,000 par	596,058	718,295
	Federal National Mtg Assn Bonds, 6.625%, due 11/15/30	1,000,000 par	1,243,411	1,523,000
	Strip Principal USW, Zero Cpn, due 2/15/36	445,000 par	184,927	227,617
	USA Treasury Bond, 6.250%, due 8/15/23	1,100,000 par	1,369,723	1,577,125
	USA Treasury Bond, 6.000%, due 2/15/26	500,000 par	583,186	723,515
	USA Treasury Bond, 5.500%, due 8/15/28	1,500,000 par	1,735,631	2,119,920
	USA Treasury Bond, 5.250%, due 2/15/29	400,000 par	436,877	553,936
	USA Treasury Bond, 5.375%, due 2/15/31	2,000,000 par	2,300,281	2,855,000
	USA Treasury Note, 4.500%, due 2/15/36	1,310,000 par	1,380,886	1,724,078
	USA Treasury Note, 5.000%, due 5/15/37	700,000 par	753,651	987,658
	USA Treasury Bond, 4.375%, due 5/15/40	350,000 par	361,006	455,602
	USA Treasury Note, 3.875%, due 8/15/40	2,250,000 par	2,555,087	2,704,230
	USA Treasury Note, 3.125%, due 11/15/41	1,240,000 par	1,286,403	1,297,933
	USA Treasury Note, 2.875%, due 2/15/42	50,000 par	56,941	52,282
	USA Treasury Note, 3.000%, due 5/15/2042	700,000 par	726,770	713,125
	United States Treas Secs Strips, due 11/15/27	1,000,000 par	427,050	679,860
	US Treasury Sec Stripped, Zero Cpn Due 2/15/29	1,000,000 par	418,860	647,720
	Total U.S. government securities		18,011,512	21,516,029
<i>Other fixed income</i>				
	Tennessee Valley Auth, 5.880%, due 4/1/36	500,000 par	555,465	694,710
	Tennessee Valley Auth, 4.650%, due 6/15/35	500,000 par	461,800	598,105
	Texas St Transn Commn, 5.178%, due 4/1/2030	100,000 par	121,358	120,572
	Erie Cnty N Y, 6.000%, due 6/1/28	50,000 par	48,776	48,074
	Total other fixed income		1,187,399	1,461,461
<i>Corporate bonds</i>				
	AT&T Inc Global NT, 5.50%, due 2/1/18	155,000 bonds	152,441	184,650
	AT&T Inc Global NT, 5.60%, due 5/15/18	85,000 bonds	84,735	102,534
	AT&T Inc Global NT, 6.55%, due 2/15/39	180,000 bonds	190,128	236,540
	Ameriquest Mortgage Services Inc., Var. Rate, due 1/25/34	10,775 bonds	9,539	10,984
	Ameriprise Financial Inc, 7.30%, due 6/28/19	225,000 bonds	260,399	290,918
	Anadarko Petroleum, 6.95%, due 6/15/19	225,000 bonds	259,101	284,359
	Anheuser-Busch Inbev Wor Com, 8.20%, due 1/15/39	110,000 bonds	114,014	180,650
	Anheuser-Busch Inbev Wor Com, 3.750%, due 7/15/2042	150,000 bonds	154,030	150,693
	BB&T Corp Sub NT, 3.950%, due 3/22/22	355,000 bonds	387,980	383,361
	Baker Hughes Inc SR, 5.125%, due 9/15/40	270,000 bonds	268,839	324,975
	Bank of America NT, 5.65%, due 5/1/18	340,000 bonds	348,557	395,570
	Bank of Nova Scotia, 4.375%, due 1/13/21	450,000 bonds	453,096	521,086
	Bayview Financial Services, Var. Rate, due 4/28/39	16,704 bonds	16,704	17,013
	Berkshire Hathaway Fin Co Guar, 5.75%, due 1/15/40	420,000 bonds	420,953	514,160
	Boeing Co SR Unsec, 5.875%, due 2/15/40	365,000 bonds	380,593	492,932

IMPROVED RETIREMENT PLAN FOR EMPLOYEES OF NOLAND COMPANY

EMPLOYER IDENTIFICATION NUMBER 54-0320170

PLAN NUMBER 001

SCHEDULE H, PART IV, 4i

SCHEDULE OF ASSETS HELD (AT END OF YEAR)

DECEMBER 31, 2012

<i>(a)</i>	<i>(b)</i> <i>Identity of Issue</i>	<i>(c)</i> <i>Description of Investment</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current Value</i>
	BSKYB Fin UK Plc USD SR, 6.50%, due 10/15/35	115,000 bonds	112,133	147,674
	CSX Corp NTS, 7.375%, 2/1/19	200,000 bonds	243,814	254,318
	CVS Caremark Corp SR Unsec, 6.125%, due 9/15/39	210,000 bonds	207,959	268,750
	Caterpillar Finl Svcs Corp SR Unsec, 6.05%, due 8/15/36	395,000 bonds	464,954	519,856
	Cisco Systems Inc, 5.90%, due 2/15/39	420,000 bonds	432,386	546,609
	Citigroup Inc Global Short Term Notes, 6.00%, due 8/15/17	200,000 bonds	197,842	235,630
	Cleveland Elec Illum Co SR NT, 5.70%, due 4/1/17	100,000 bonds	99,841	112,953
	Comcast Corp, 6.40%, due 5/15/38	210,000 bonds	216,867	268,321
	Commonwealth Edison Co. 1st Mtg, 6.15%, due 9/15/17	50,000 bonds	49,859	60,623
	Compass BK Birmingham Alabama Sub, 5.50%, due 4/1/20	70,000 bonds	69,847	69,392
	ConocoPhillips, 6.50%, due 2/1/39	420,000 bonds	468,132	595,619
	Consolidated Edison Co NY Inc, 5.85%, due 4/1/18	95,000 bonds	98,331	115,625
	Consumers Energy Co 1st Mtg, 6.70%, due 9/15/19	45,000 bonds	45,284	58,540
	Corning Inc NTS, 4.75%, due 3/15/42	370,000 bonds	369,456	389,643
	Cox Communications Inc, 6.25%, due 6/1/18	55,000 bonds	55,333	67,196
	Credit Suisse First Boston, 5.30%, due 8/13/19	400,000 bonds	416,941	474,652
	Deere & Company, 5.375%, due 10/16/29	420,000 bonds	437,468	537,650
	DirectTV Holdings, 4.6%, due 2/15/21	225,000 bonds	217,467	243,571
	Discovery Communications Co Guar, 5.05%, due 6/1/20	230,000 bonds	229,253	266,144
	Disney, Walt Company, 5.5%, due 3/15/19	450,000 bonds	493,470	543,848
	Dominion Res Inc VA New SR NT, 6.40%, due 6/15/18	155,000 bonds	155,582	192,618
	E.I. Du Pont Nemours, 5.75%, due 3/15/19	110,000 bonds	109,611	133,966
	Duke Energy Carolinas 1st Mtg, 5.30%, due 2/15/40	335,000 bonds	333,570	402,023
	ERAC USA Fin Co Guaranteed, 7.00%, due 10/15/37	65,000 bonds	61,939	82,539
	Emerson Electric Co SR Unsec, 5.25%, due 11/15/39	225,000 bonds	222,453	278,568
	Enterprise Products Oper, 4.85%, due 8/15/42	265,000 bonds	263,786	284,438
	Florida Power & Light 1st Mort, 5.69%, due 3/1/40	350,000 bonds	349,531	456,183
	General Electric Cap Corp, 5.875%, due 1/14/38	225,000 bonds	219,677	271,406
	General Electric Cap Corp SR Unsec Ser Mtn, 6.875%, due 1/10/39	60,000 bonds	63,604	81,558
	Georgia Power Company SR Unsec, 4.75%, due 9/1/40	480,000 bonds	475,373	525,086
	Glaxosmithkline Cap Inc, Co Guarnt, 6.375%, due 5/15/38	420,000 bonds	480,018	580,209
	Goldman Sachs Group Inc Sub NT, 6.75%, due 10/1/37	50,000 bonds	33,812	56,666
	Goldman Sachs Group Inc Sub NT, 6.45%, due 5/1/36	370,000 bonds	369,182	405,831
	HSBC Bank USA Sub NTS, 5.625%, due 8/15/35	450,000 bonds	422,167	511,376
	Health Care REIT Inc, 5.25%, due 1/15/22	225,000 bonds	250,524	250,549
	Hess Corp SR Unsec, 6.00%, due 1/15/40	210,000 bonds	208,391	256,187
	Home Depot Inc SR Unsec, 5.875%, due 12/16/36	210,000 bonds	204,227	275,982
	IBM Corp, 5.70%, due 9/14/17	120,000 bonds	121,291	144,919
	Intl Paper Co, 4.75%, due 2/15/22	225,000 bonds	238,408	254,596
	John Sevier Comb Cycle, 4.626%, due 1/15/42	407,331 bonds	407,331	466,186
	Kinder Morgan Ener Part Sr Unsec, 6.95%, due 1/15/38	210,000 bonds	226,254	276,333
	Kohls Corp SR Unsec, 6.875%, due 12/15/37	185,000 bonds	224,381	237,148
	Kraft Foods Inc, 6.875%, due 2/1/38	160,000 bonds	170,635	221,178
	Kroger Co, 7.50%, due 4/1/31	210,000 bonds	249,633	272,509
	Liberty Ppty Ltd Partnership, 5.50%, due 12/15/16	25,000 bonds	24,820	28,393
	Lockheed Martin Corp, 6.15%, due 9/1/36	225,000 bonds	241,769	289,420
	Lowe's Companies Inc, 5.80%, due 4/15/40	240,000 bonds	241,895	305,494
	Lubrizol Corp Co Guar, 6.50%, due 10/1/34	220,000 bonds	227,267	303,563
	McDonalds Corp, 6.30%, due 10/15/37	420,000 bonds	479,871	581,360
	Merrill Lynch & Co Inc Mtn, 6.40%, due 8/28/17	80,000 bonds	80,402	93,949
	MetLife Inc Global, 7.717%, due 2/15/19	55,000 bonds	56,698	72,106
	Morgan Stanley, 5.75%, due 1/25/21	425,000 bonds	423,215	485,367
	News America Inc Co Guarnt, 6.65%, due 11/15/37	190,000 bonds	155,692	245,516
	Nomura Asset Acceptance Corp, Var. Rate, due 2/25/35	81,152 bonds	81,150	75,526

IMPROVED RETIREMENT PLAN FOR EMPLOYEES OF NOLAND COMPANY

EMPLOYER IDENTIFICATION NUMBER 54-0320170

PLAN NUMBER 001

SCHEDULE H, PART IV, 4i

SCHEDULE OF ASSETS HELD (AT END OF YEAR)

DECEMBER 31, 2012

<i>(a)</i>	<i>(b)</i> <i>Identity of Issue</i>	<i>(c)</i> <i>Description of Investment</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current Value</i>
	Norfolk Southern Corp, Sr Unsec, 5.75%, due 4/1/18	15,000 bonds	14,805	17,914
	Oneok Partners LP, 6.125%, due 2/1/41	232,000 bonds	238,090	278,147
	Oracle Corp SR Unsec, 5.00%, due 7/8/19	420,000 bonds	443,734	504,374
	Petro Canada, 6.80%, due 5/15/38	75,000 bonds	55,896	102,284
	Philips Electronics, 6.875%, due 3/11/38	450,000 bonds	509,737	608,868
	Potomac Electric Power 1st Mort, 6.50%, due 11/15/37	225,000 bonds	249,849	321,053
	Raytheon Company SR Unsec, 4.875%, due 10/15/40	170,000 bonds	168,914	194,990
	Residential Asset, Var. Rate, due 10/25/33	17,505 bonds	8,268	13,147
	Safeway Inc Sr Unsec, 7.25%, due 2/1/31	225,000 bonds	259,792	243,428
	Safeway Inc Sr Unsec, 3.95%, due 8/15/20	15,000 bonds	15,169	15,003
	Shell International Fin, 6.375%, due 12/15/38	420,000 bonds	482,828	590,087
	Simon Property Group, 5.25%, due 12/1/16	45,000 bonds	44,643	51,486
	Stanley Black & Decker Com GTD, 5.20%, due 9/1/40	75,000 bonds	75,157	86,872
	Target Corp, 7.00%, due 7/15/31	420,000 bonds	484,445	585,572
	Teck Resources Limited, 5.40%, due 2/1/43	185,000 bonds	184,645	195,726
	Telefonica Emisiones SAU, 5.462%, due 2/16/21	65,000 bonds	65,000	69,306
	Time Warner Inc, 6.625%, due 5/15/29	210,000 bonds	253,260	267,973
	Time Warner Cable Inc, 6.75%, due 7/1/18	183,000 bonds	184,541	228,600
	Time Warner Cable Inc, 5.00%, due 2/1/20	25,000 bonds	24,659	29,109
	Trans-Canada Pipelines, 7.625%, due 1/15/39	40,000 bonds	40,590	60,174
	United Parcel Service, 6.20% due 1/15/38	420,000 bonds	480,803	563,333
	US Banco RP, 3.00%, due 3/15/22	200,000 bonds	199,860	208,006
	United Technologies Cor, 6.125%, due 7/15/38	420,000 bonds	476,620	559,175
	Verizon Communications SR Unsec, 7.350%, due 4/1/39	315,000 bonds	361,010	466,953
	Verizon Communications Sr Unsec, 4.750%, due 11/1/42	100,000 bonds	115,910	113,428
	Viacom Inc., 4.50%, due 3/1/21	240,000 bonds	250,841	270,022
	WEA Fin LLC Guaranteed Short Term Note, 7.125%, due 4/15/18	70,000 bonds	70,288	86,254
	Walmart Stores, 5.250%, due 9/1/35	420,000 bonds	422,629	510,216
	Waste Management Inc Comp Gtd, 7.375%, due 3/11/19	95,000 bonds	95,633	120,797
	Wells Fargo Company SR Unsec, 5.625%, due 12/11/17	420,000 bonds	439,089	500,934
	Xcel Energy Inc Sr Unsec, 4.70%, due 5/15/20	225,000 bonds	224,655	263,122
	Xerox Corporation, 4.50%, due 5/15/21	245,000 bonds	255,190	259,418
	Total Corporate bonds		23,498,455	27,651,558
	TOTAL FIXED INCOME		41,509,967	50,629,048
	COMMON STOCKS			
	Eaton Corp Plc	485 shares	25,053	26,277
	Ensc0 Plc	450 shares	23,315	26,676
	Michael Kors Holdings Ltd	1,401 shares	64,545	71,493
	Warner Chilcott Plc	975 shares	17,067	11,739
	Ace Limited	640 shares	42,286	51,072
	Pentair Ltd.	1,170 shares	51,125	57,506
	Avago Technologies Ltd	1,176 shares	41,205	37,220
	AT&T Inc	4,590 shares	144,180	154,729
	Abbott Laboratories Inc	704 shares	49,589	46,112
	Alexion Pharmaceuticals Inc	817 shares	52,242	76,586
	Allergan Inc.	935 shares	65,989	85,768
	Amazon.com Inc.	634 shares	91,781	159,052
	American Tower Corp	954 shares	50,390	73,716
	American Water Works Co Inc	2,860 shares	70,796	106,192
	Anadarko Petroleum Corp	705 shares	55,230	52,389

IMPROVED RETIREMENT PLAN FOR EMPLOYEES OF NOLAND COMPANY

EMPLOYER IDENTIFICATION NUMBER 54-0320170

PLAN NUMBER 001

SCHEDULE H, PART IV, 4i

SCHEDULE OF ASSETS HELD (AT END OF YEAR)

DECEMBER 31, 2012

<i>(a)</i>	<i>(b)</i> <i>Identity of Issue</i>	<i>(c)</i> <i>Description of Investment</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current Value</i>
	Apple Inc	580 shares	143,500	308,660
	Arm Holdings Plc	1,354 shares	38,340	51,222
	Ashland Inc	670 shares	50,119	53,875
	Baidu Inc	917 shares	76,713	91,966
	Bank of America Corp	1,783 shares	19,361	20,701
	Biogen Idec Inc	570 shares	80,985	83,431
	Boeing Co	1,853 shares	134,121	139,642
	Bristol Myers Squibb Co	1,262 shares	38,302	41,128
	Broadcom Corp	1,508 shares	50,803	50,081
	Burberry Group Plc	892 shares	35,990	36,376
	CF Industries Holdings Inc	290 shares	48,966	58,916
	CA Inc	595 shares	16,550	13,078
	Capital One Financial Corp	870 shares	52,294	50,399
	Centurylink Inc	1,845 shares	75,212	72,176
	Chevron Corporation	1,977 shares	119,616	213,793
	Chipolte Mexican Grill	233 shares	64,323	69,308
	Chubb Corp	1,285 shares	76,974	96,786
	Cisco System Inc.	8,485 shares	147,186	166,722
	Citigroup Inc	2,904 shares	115,552	114,882
	Coach Inc	1,294 shares	61,210	71,830
	Coca Cola Co	1,672 shares	48,548	60,610
	Coca Cola Enterprises	2,070 shares	55,671	65,681
	Comcast Corporation	3,809 shares	71,039	142,304
	Congra Foods Inc	2,525 shares	70,809	74,488
	Concho Resources Inc	445 shares	37,234	35,849
	Conocophillips	735 shares	38,200	42,623
	Cooper Cos Inc	930 shares	75,147	86,006
	Corning Inc	1,010 shares	14,975	12,746
	Costco Wholesale Corp	965 shares	66,608	95,274
	Crown Castle Intl Corp	762 shares	43,177	54,986
	Devon Energy Corp	180 shares	12,082	9,367
	Disney Walt Co	3,268 shares	131,597	162,714
	Discover Financial	3,020 shares	75,553	116,421
	Dupont E I De Nemours & Co	500 shares	23,908	22,489
	Dunkin Brands Group Inc	1,623 shares	44,307	53,851
	EMC Corp	3,766 shares	98,108	95,280
	Eastman Chem Co	880 shares	47,495	59,884
	Ebay Inc	3,324 shares	133,380	169,514
	Express Scripts Hldg Co	1,359 shares	70,294	73,386
	Exxon Mobil Corp	3,742 shares	282,747	323,870
	FMC Corporation	1,095 shares	50,796	64,079
	Facebook Inc	2,643 shares	77,297	70,354
	Family Dollar Stores Inc	572 shares	38,403	36,271
	Fidelity National Financial Inc	805 shares	18,398	18,958
	Fifth Third Bancorp	6,615 shares	95,195	100,548
	First Niagara Finl Group Inc	1,465 shares	16,819	11,617
	Franklin Resources Inc	500 shares	60,450	62,850
	Gannett Inc	1,170 shares	20,242	21,072
	General Electric Co	11,942 shares	237,707	250,662
	Gilead Sciences Inc	868 shares	59,381	63,755
	Goldman Sachs Group Inc	879 shares	106,959	112,125
	Google Inc	264 shares	162,656	186,748
	HCP Inc	1,570 shares	61,342	70,901
	Halliburton Co	1,980 shares	68,069	68,686

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SCHEDULE H, PART IV, 4i

SCHEDULE OF ASSETS HELD (AT END OF YEAR)

DECEMBER 31, 2012

<i>(a)</i>	<i>(b)</i> <i>Identity of Issue</i>	<i>(c)</i> <i>Description of Investment</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current Value</i>
	Health Care REIT Inc	250 shares	12,460	15,323
	Home Depot Inc	1,230 shares	51,517	76,076
	Illumina Inc	755 shares	31,864	41,970
	Intel Corp	2,997 shares	63,000	61,798
	Intercontinental Exchange Inc	480 shares	60,367	59,429
	International Business Machines	522 shares	85,037	99,989
	International Paper Co	545 shares	17,553	21,713
	Intuit Software	911 shares	54,886	54,182
	JP Morgan Chase & Co	4,944 shares	204,320	217,382
	Johnson & Johnson	2,170 shares	142,896	152,117
	Johnson Controls Inc	355 shares	11,275	10,888
	Kimberly-Clark Corp	175 shares	11,872	14,775
	Lauder Estee Cos Inc	1,490 shares	63,771	89,191
	Leggett & Platt Inc	505 shares	11,471	13,746
	Lilly Eli & Co	1,670 shares	68,257	82,364
	Limited Brands Inc	1,460 shares	40,324	68,707
	Linkedin Corp	847 shares	63,268	97,253
	Lululemon Athletica Inc	1,158 shares	64,630	88,274
	M&T BK Corp	195 shares	16,006	19,202
	Marathon Petroleum Corp	215 shares	7,881	13,545
	Mastercard Inc	429 shares	127,972	210,759
	McDonald's Corp	160 shares	13,529	14,114
	Merck & Co Inc	3,764 shares	132,869	154,098
	MetLife Inc	3,130 shares	108,600	103,102
	Mondelez International	2,469 shares	67,508	62,843
	Monsanto Co	1,142 shares	81,001	108,090
	Morgan Stanley	4,199 shares	76,889	80,285
	Mosaic Co	240 shares	14,313	13,591
	National Fuel Gas Co	255 shares	13,460	12,926
	National Oilwell Varco Inc	753 shares	36,090	51,468
	Nextera Energy Inc	195 shares	10,915	13,492
	Nike Inc	1,520 shares	53,561	78,432
	Novo Nordisk A S	667 shares	83,975	108,861
	OGE Energy	2,175 shares	91,977	122,474
	Omnicare Inc	1,450 shares	52,116	52,345
	PVH Corp	570 shares	55,343	63,276
	Pepsico Inc	250 shares	15,824	17,108
	Perrigo Co	243 shares	27,759	25,279
	Pfizer Inc	7,067 shares	146,520	177,233
	Philip Morris Internat-W/I	1,200 shares	84,179	100,368
	Precision Castparts Corp	613 shares	75,600	116,114
	Priceline.com Inc	154 shares	75,187	95,540
	Procter & Gamble Co	2,715 shares	176,455	184,321
	Qualcomm	754 shares	33,281	46,642
	Rackspace Hosting Inc	802 shares	40,426	59,565
	Ralph Lauren Corp	538 shares	54,999	80,657
	Rad Hat Inc	1,630 shares	71,197	86,325
	Salesforce.com	694 shares	62,378	116,661
	Sanofi Sponsored ADR	490 shares	15,576	23,216
	Schlumberger Ltd	718 shares	51,900	49,756
	Shire Plc	954 shares	69,239	87,940
	Simon Property Group Inc	300 shares	41,921	47,427
	Splunk Inc	867 shares	27,024	25,160
	Starbucks Corp	485 shares	25,823	26,011

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SCHEDULE H, PART IV, 4i

SCHEDULE OF ASSETS HELD (AT END OF YEAR)

DECEMBER 31, 2012

<i>(a)</i>	<i>(b)</i> <i>Identity of Issue</i>	<i>(c)</i> <i>Description of Investment</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current Value</i>
	State Str Corp	355 shares	14,234	16,689
	Suncor Energy Inc	3,080 shares	87,528	101,578
	Suntrust Banks Inc	1,890 shares	43,499	53,582
	TJX Companies Inc	2,234 shares	95,885	94,833
	Teradata Corp	518 shares	37,393	32,059
	Tesla Motors Inc	895 shares	25,432	30,314
	Teva Pharmaceutical Inds Ltd	293 shares	11,826	10,941
	Transdigm Group Inc	236 shares	29,376	32,181
	US Bancorp Del	3,950 shares	100,999	126,163
	Union Pacific Corp	1,083 shares	87,193	136,155
	United Parcel Service	150 shares	10,148	11,060
	United Technologies Corp	1,617 shares	110,121	132,610
	Unitedhealth Group Inc	2,149 shares	86,737	116,562
	Valero Energy Corp	1,830 shares	59,398	62,440
	Ventas Inc	300 shares	16,323	19,416
	Verizon Communications Inc	315 shares	11,193	13,630
	Vertex Pharmaceuticals Inc	1,538 shares	61,227	64,442
	VISA Inc	1,080 shares	107,507	163,706
	VMWare Inc	834 shares	51,124	78,513
	Walgreen Co	515 shares	15,164	19,060
	Wells Fargo & Company	6,478 shares	179,573	221,418
	Whole Foods Mkt Inc	946 shares	37,345	86,237
	Wisconsin Energy Corp	3,183 shares	76,867	117,293
	Workday Inc	289 shares	14,430	15,751
	Wyndham Worldwide Corp	1,145 shares	36,287	60,925
	Youku Tudou Inc	271 shares	13,066	4,943
	Yum! Brands Inc	1,119 shares	78,577	74,302
	TOTAL COMMON STOCKS		9,502,016	11,547,674
	MUTUAL FUNDS			
	American Century Small Cap Value	116,708 shares	998,855	997,854
	Artisan Fds Inc Fund	90,612 shares	1,898,797	2,228,138
	Baron Small Cap Fund	42,693 shares	812,093	1,130,076
	Harbor International Fund	37,179 shares	2,082,019	2,309,546
	Ishares Tr Russell Midcap	32,681 shares	1,613,556	1,641,893
	T Rowe Price Mid Cap Growth Income Fund	29,929 shares	1,455,952	1,690,088
	Vanguard MSCI Emerging Markets	18,683 shares	773,078	831,954
	TOTAL MUTUAL FUNDS		9,634,350	10,829,549
	PARTNERSHIPS			
	Enterprise Prods Partners LP Com Units	478 units	21,991	23,938
	Linn Energy LLC Units	370 units	13,708	13,039
	Plains All American Pipeline Ltd	1,100 units	50,531	49,764
	TOTAL PARTNERSHIPS		86,230	86,741
	TOTAL INVESTMENTS - at fair value		\$ 62,961,112	\$ 74,134,163

An (*) in column (a) identifies a person known to be a party-of-interest to the Plan.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26

Schedule of Active Participant Data for Frozen Plans as of January 1, 2012

Attained Age	Years of Credited Service																			
	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 & Over	
	No.	Avg. Ben.	No.	Avg. Ben.	No.	Avg. Ben.	No.	Avg. Ben.	No.	Avg. Ben.	No.	Avg. Ben.	No.	Avg. Ben.	No.	Avg. Ben.	No.	Avg. Ben.	No.	Avg. Ben.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 – 29	0		1		13		0		0		0		0		0		0		0	
30 – 34	0		2		17		7		0		0		0		0		0		0	
35 - 39	0		1		13		11		9		0		0		0		0		0	
40 - 44	0		1		14		12		6		2		0		0		0		0	
45 - 49	0		1		17		10		10		11		7		0		0		0	
50 - 54	0		0		22		5		15		4		9		10		0		0	
55 - 59	0		0		14		5		14		4		7		5		2		0	
60 - 64	0		0		9		4		6		1		8		2		7		8	
65 - 69	0		0		2		2		0		0		2		1		0		6	
70 & Over	0		0		0		0		0		0		0		0		0		0	

Plan Name: Improved Retirement Plan for Employees of Noland Company
 EIN / PN: 54-0320170 / 001
 Plan Sponsor: Noland Company
 Valuation Date: January 1, 2012

Appendix A– Statement of actuarial assumptions and methods

Statement of actuarial assumptions and methods

Plan Sponsor

WinWholesale, Inc.

EIN / PN

54-0320170 / 001

Interest Rate Basis:

- | | |
|---|-----------------|
| • Applicable month | September |
| • Yield curve basis | 3-Segment Rates |
| • MAP-21 adopted for minimum funding | Yes |
| • MAP-21 adopted for benefit restrictions | Yes |

Interest Rates:	Prior to Reflecting MAP-21	Reflecting Corridors of MAP-21
• First segment rate (years 1 to 5)	2.06%	5.54%
• Second segment rate (years 6-20)	5.25%	6.85%
• Third segment rate (over 20 years)	6.32%	7.52%
• Effective interest rate	5.55%	7.03%

Compensation Increases

Due to the December 31, 2008 plan freeze, no future compensation increases are assumed. In prior years, compensation was assumed to increase by 4.00% per annum for purposes of determining the target normal cost and the additional Funding Target for maximum deductible contribution.

Future Increases in Social Security

Due to the December 31, 2008 plan freeze, no future increases in Social Security are assumed. In prior years, future increases in Social Security were assumed to increase by 4.00% per annum for purposes of determining target normal cost and the additional Funding Target for maximum deductible contribution.

Future Increases in Maximum Benefits and Plan Compensation Limitations

Accrued benefits projected to be paid in future years are limited to the maximum allowed under Section 415 of the Internal Revenue Code for plan year 2008 (\$185,000). Plan compensation is limited to the maximum allowed under Section 401(a)(17). Plan compensation for plan year 2008 (\$230,000) is the last year for inclusion. No provision is made for future increases in the maximum annual benefit or compensation limit.

Administrative Expenses

Estimated PBGC premiums and fees associated with the active administration of the plan are assumed in the normal cost, currently at \$100,000.

Mortality

The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.

Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), employees are assumed to retire at their normal retirement date (age 65 and 5 year of plan participation) or on the valuation date if currently older than normal retirement age.

Representative Termination Rates not due to Disability, Retirement or Mortality

Percentage leaving during the year	
Age	Males & Females
25	42.80%
40	15.50%
55	5.60%

Form of Payment

Benefits are assumed to be paid in the normal annuity form applicable to the particular benefit.

Marriage

80% of active and terminated vested participants are assumed to be married and that male spouses are 3 years older than female spouses.

Employees

It is assumed that there will be no new or rehired employees.

Inclusion Date

The valuation date coincident with or next following the date on which the employee becomes a participant by earning one Year of Service for vesting. Effective May 1, 2008, no new employees hired on or after May 1, 2007 may become participants of the Plan.

Plan Compensation

Unless otherwise noted, plan compensation is W-2 earnings provided by the employer for the prior year adjusted by one-half of the compensation increase rate. No compensation amounts after December 31, 2008 are considered.

Asset Method

Under this method, valuation assets are equal to the market value of assets as of the valuation date plus the discounted present value of contributions expected to be made after the valuation date at the prior plan year effective PPA interest rate.

Participant Data

Employee data was supplied by WinWholesale, Inc. as of the census date.

Tax Policy

The actuarial valuation performed for the plan year ending December 31, 2012 is used to determine the maximum deductible contribution for the tax year ending January 31, 2013.

Benefits not Included in Valuation

We believe that we have reflected all significant Plan provisions in this valuation.

PBGC Premium Funding Target

For purposes of determining the PBGC Premium Funding Target in Section 2.2D, the Alternative Premium Funding Target was determined using the assumptions described above.

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed immaterial and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Changes in Assumptions and Methods Since Last Actuarial Valuation

The segment interest rates used to calculate the Funding Target was updated from an applicable month of September 2010 to September 2011. MAP-21 interest rate corridors were applied for applicable minimum funding and benefit restriction requirements. In addition, the mortality table was updated, as prescribed by IRS.

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 single-employer plan;
	☐ a multiple-employer plan; or ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ an amended return/report;
	☐ the final 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; ☐ special extension (enter description) _____
	☐ automatic extension; ☐ the DFVC program;

Part II Basic Plan Information - enter all requested information	
1a Name of plan IMPROVED RETIREMENT PLAN FOR EMPLOYEES OF NOLAND COMPANY	1b Three-digit plan number (PN) ► 001 1c Effective date of plan 12/31/1954
2a Plan sponsor's name and address, include room or suite number (employer, if for a single-employer plan) NOLAND COMPANY 3110 KETTERING BLVD. DAYTON OH 45439	2b Employer identification Number (EIN) 54-0320170 2c Sponsor's telephone number 937-294-5331 2d Business code (see instructions) 423700

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	 Signature of plan administrator	<u>10/10/2013</u> Date	JEFFREY M DICE Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) AMYE BOYERS BATTELLE & BATTELLE LLP 2000 WEST DOROTHY LANE DAYTON OH 45439			Preparer's telephone number (optional) 937 298-0201

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Form 5500 (2012)
v. 120128

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☒ Same as Plan Sponsor Address	3b Administrator's EIN
	3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	2010
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	326
b Retired or separated participants receiving benefits	6b	700
c Other retired or separated participants entitled to future benefits	6c	886
d Subtotal. Add lines 6a, 6b, and 6c	6d	1912
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	88
f Total. Add lines 6d and 6e	6f	2000
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	
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:
1A 1G

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)
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SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information 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). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		

- **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.

A Name of plan <u>Improved Retirement Plan for Employees of Noland Company</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Noland Company</u>	D Employer Identification Number (EIN) <u>54-0320170</u>	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2012</u>			
2 Assets:			
a Market value	2a		71,474,883
b Actuarial value	2b		71,474,883
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	751	31,849,384
b For terminated vested participants	3b	920	18,634,163
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		10,036,284
(3) Total active	3c(3)	339	10,036,284
d Total	3d	2,010	60,519,831
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
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	4b		
5 Effective interest rate	5	7.03 %	
6 Target normal cost	6	100,000	

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.

SIGN HERE	<u>Robert W. Bruechert</u> <i>RWB</i> Signature of actuary <u>Robert W. Bruechert</u> Type or print name of actuary <u>Towers Watson Delaware Inc.</u> Firm name <u>1500 MARKET STREET</u> <u>CENTRE SQUARE EAST</u> <u>Philadelphia</u> PA <u>19102-4790</u> Address of the firm	<u>10/10/2013</u> Date <u>11-04448</u> Most recent enrollment number <u>(215) 246-6000</u> 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
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>11.55</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>5.96</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	118.10 %
15 Adjusted funding target attainment percentage	15	118.10 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	102.61 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to 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
Totals ▶			18(b)	0	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	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 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ 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.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ 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	
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	100,000	
b Excess assets, if applicable, but not greater than line 31a	31b	100,000	
32 Amortization installments:			
a Net shortfall amortization installment.....	Outstanding Balance	Installment	
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	0	
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	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		