Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
BAKER COMMODITIES EMPLOYEES PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1973

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

BAKER COMMODITIES INC

4020 BANDINI BOULEVARD
VERNON, CA 90058

2b Employer Identification Number (EIN)
95-2137748

2c Sponsor's telephone number
323-268-2801

2d Business code (see instructions)
311610

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2013	MITCHELL A EBRIGHT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address

BAKER COMMODITIES INC

4020 BANDINI BOULEVARD
VERNON, CA 90058

3b Administrator's EIN
95-2137748

3c Administrator's telephone number
323-268-2801

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**	970
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**	437
b	Retired or separated participants receiving benefits	**6b**	243
c	Other retired or separated participants entitled to future benefits	**6c**	199
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	879
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	106
f	Total. Add lines **6d** and **6e**	**6f**	985
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**	5
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:
3H 1G 1D 1B 1A

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
BAKER COMMODITIES EMPLOYEES PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BAKER COMMODITIES INC

D Employer Identification Number (EIN)
95-2137748

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

PRUDENTIAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
22-1211670	68241	998773	985	01/01/2012	12/31/2012

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	5188385

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	0
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 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
BAKER COMMODITIES EMPLOYEES PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
BAKER COMMODITIES INC

D Employer Identification Number (EIN)
95-2137748

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2012

2 Assets:

a Market value	**2a**	68322930
b Actuarial value	**2b**	69641407

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	355	39403487
b For terminated vested participants	**3b**	199	5329420
c For active participants:			
(1) Non-vested benefits	**3c(1)**		2798290
(2) Vested benefits	**3c(2)**		34222876
(3) Total active	**3c(3)**	440	37021166
d Total	**3d**	994	81754073

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [X]

a Funding target disregarding prescribed at-risk assumptions	**4a**	80676628
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**	86063853
5 Effective interest rate	**5**	7.03 %
6 Target normal cost	**6**	2333463

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

Signature of actuary — Date: 10/11/2013

JAMES D. BURKE — Type or print name of actuary

11-06899 — Most recent enrollment number

THE SAVITZ ORGANIZATION — Firm name

215-587-0700 — Telephone number (including area code)

1845 WALNUT STREET
PHILADELPHIA, PA 19103

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 [ ]

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)		
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____%		
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 6.28% 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	86.32 %
15	Adjusted funding target attainment percentage	15	86.32 %
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	73.28 %
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
04/13/2012	1540000	0			
07/11/2012	1540000	0			
10/10/2012	1540000	0			
01/15/2013	1010000	0			
04/15/2013	400000	0			
07/08/2013	400000	0			
			Totals ► 18(b)	6430000	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	624355
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	5466756

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.54%	6.85%	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**	624355
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	624355
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**	2333463
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	12112666	3097969
b Waiver amortization installment		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**	5431432

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			

36 Additional cash requirement (line 34 minus line 35)	**36**	5431432
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	5466756

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	35324
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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
BAKER COMMODITIES EMPLOYEES PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BAKER COMMODITIES INC

D Employer Identification Number (EIN)
95-2137748

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

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

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)

SEI INVESTMENTS COMPANY

23-1707341

(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?
28 51	NONE	334356	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

THE SAVITZ ORGANIZATION

23-1700844

(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 17 50	NONE	98669	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PRUDENTIAL INSURANCE COMPANY

22-1211670

(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?
28 51	NONE	63934	Yes [ ] No [X]	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)

WELLS FARGO

41-1592157

(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?
19 50	NONE	56485	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

BUCK CONSULTANTS

13-2856102

(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 17 50	NONE	12496	Yes [ ] No [X]	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: CARLOS DIAZ

b EIN: 13-2856102

c Position: ACTUARY

d Address: 1801 CENTURY PARK EAST SUITE 500
LOS ANGELES, CA 90067

e Telephone: 310-282-8232

Explanation: THE CHANGE IN THE PLAN'S ACTUARY WAS MADE FOR BUSINESS REASONS.

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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

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

A Name of plan
BAKER COMMODITIES EMPLOYEES PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BAKER COMMODITIES INC

D Employer Identification Number (EIN)
95-2137748

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: PRISA

b Name of sponsor of entity listed in (a): PRUDENTIAL INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
22-1211670-038	P	5188385

a Name of MTIA, CCT, PSA, or 103-12 IE: SEI CORE PROPERTY COLLECIVE INV TR

b Name of sponsor of entity listed in (a): SEI TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
27-3224429-045	C	3594386

a Name of MTIA, CCT, PSA, or 103-12 IE: SEI SPECIAL SITUATIONS COLLECTIVE F

b Name of sponsor of entity listed in (a): SEI TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
27-0977453-038	C	5756779

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

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b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

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

A Name of plan
BAKER COMMODITIES EMPLOYEES PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BAKER COMMODITIES INC

D Employer Identification Number (EIN)
95-2137748

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3380000	1810000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	308601	6
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	19543	15997
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	0	9351165
(10) Value of interest in pooled separate accounts	1c(10)	4779697	5188385
(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)	59023649	61951033
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	1132128	1419000

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	68643618	79735586
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	296288	224327
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	296288	224327
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	68347330	79511259

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)	6430000	
(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)		6430000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	203	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		203
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	1610266	
(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)		1610266
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	24698769	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	23634476	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		1064293
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	583966	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		583966

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		498422
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		408688
(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)		4693548
c Other income	2c		933669
d Total income. Add all **income** amounts in column (b) and enter total	2d		16223055

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4211196	
(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)		4211196
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)	111165	
(2) Contract administrator fees	2i(2)	37950	
(3) Investment advisory and management fees	2i(3)	416826	
(4) Other	2i(4)	281989	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		847930
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5059126

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		11163929
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: WONG JOHNSON & ASSOCIATES **(2)** EIN: 46-0507972

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

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

A Name of plan
BAKER COMMODITIES EMPLOYEES PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BAKER COMMODITIES INC

D Employer Identification Number (EIN)
95-2137748

Part I Distributions

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

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

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

EIN(s): 41-1592157

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** 1

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BAKER COMMODITIES EMPLOYEES' PENSION PLAN

INDEPENDENT AUDITORS' REPORT, FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2012 AND 2011

WONG JOHNSON ASSOCIATES

WONG JOHNSON & ASSOCIATES, A PROFESSIONAL CORPORATION
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SUITE 203
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BAKER COMMODITIES EMPLOYEES' PENSION PLAN

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Supplemental schedules: *

Schedule H, line 4i – Schedule of assets (held at end of year) as of December 31, 2012 14

Schedule H, line 4j – Schedule of reportable transactions for the year ended December 31, 2012 15

* Other schedules required by Section 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because the information required by the relevant schedules is not applicable.

WONG JOHNSON ASSOCIATES

WONG JOHNSON & ASSOCIATES, A PROFESSIONAL CORPORATION
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TELEPHONE 951–693–1120

INDEPENDENT AUDITORS' REPORT

October 8, 2013

To the Participants, Plan Administrator and
Trustee of the Baker Commodities
Employees' Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Baker Commodities Employees' Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Wells Fargo Bank, Minnesota, N.A., the trustee of the Plan, except for comparing the 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 investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2012 and 2011 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 on these financial statements.

Other Matter

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

Report on Form and Content in Compliance With DOL Rules and Regulations

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

Wong Johnson & Associates

WONG JOHNSON & ASSOCIATES
A Professional Corporation
Murrieta, California

BAKER COMMODITIES EMPLOYEES' PENSION PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2012	December 31, 2011
ASSETS		
INVESTMENTS AT FAIR VALUE		
Cash and cash equivalents	$ 15,997	$ 19,543
Registered investment companies	61,951,033	53,670,906
Common collective trusts	9,351,165	5,352,743
Investment contract	5,188,385	4,779,697
Other	1,419,000	1,132,128
TOTAL INVESTMENTS	77,925,580	64,955,017
EMPLOYER CONTRIBUTION RECEIVABLE	1,810,000	3,380,000
RECEIVABLE FOR SECURITIES SOLD		308,601
ACCRUED INTERST AND DIVIDENDS	6	
TOTAL ASSETS	79,735,586	68,643,618
LIABILITIES		
DUE FOR PROFESSIONAL SERVICES	224,327	
DUE TO BROKER FOR SECURITIES PURCHASED		296,288
NET ASSETS AVAILABLE FOR BENEFITS	$79,511,259	$ 68,347,330

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

BAKER COMMODITIES EMPLOYEES' PENSION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year ended December 31, 2012	2011
INVESTMENT INCOME		
Net appreciation (depreciation) in fair value of investments	$ 7,246,746	$ (1,937,252)
Interest	203	169
Dividends	1,610,266	1,345,501
Earnings on investment contracts	2,172	780,400
Other income	933,669	55,240
Total investment income	9,793,056	244,058
CONTRIBUTIONS RECEIVED		
Employer	6,430,000	8,530,000
Total additions	16,223,056	8,774,058
BENEFITS PAID TO PARTICIPANTS	4,211,196	4,042,433
ADMINISTRATIVE EXPENSES	847,931	572,044
Total deductions	5,059,127	4,614,477
INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	11,163,929	4,159,581
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	68,347,330	64,187,749
End of year	$ 79,511,259	$ 68,347,330

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

BAKER COMMODITIES EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012

NOTE 1 — DESCRIPTION OF THE PLAN:

The following brief description of the Baker Commodities Employees' Pension Plan (the "Plan") is intended to give a general summary of its principal provisions. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a noncontributory, defined benefit plan covering substantially all employees of Baker Commodities Inc. and its subsidiaries (the "Company") who have completed at least one year of service, as defined in the Plan, and do not otherwise participate in a union-sponsored pension plan. It is the policy of the Company to contribute amounts to the Plan as necessary on an actuarial basis to meet the minimum funding requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"), which were met in Plan years 2012 and 2011.

Effective March 1, 2009, the Plan was amended such that new non-collective bargained employees hired on or after that date would not be eligible to participate in the Plan.

During November 2012, the Company's Board of Directors authorized the Company to freeze plan benefit accruals for administrative employees effective November 15, 2012 and for non-union hourly employees effective December 31, 2012. Plan benefit accruals were also frozen effective December 31, 2012 for employees participating in a union group that the Company has a collective bargaining agreement with, which was written into a new agreement signed for the union group in October 2012. As a result, no additional benefits are being earned by the participants for service or compensation after the date the Plan is frozen. The Company plans to negotiate the freeze of plan benefit accruals for employees in other union groups as the collective bargaining agreements for these union groups expire.

Benefits

The normal annual benefit on retirement at age 65 is a pension payable for life based on a unit benefit times years of service, as defined by the Plan, less the amount of any pension or retirement benefit from any other qualified plan to which the employer contributes (other than a profit sharing plan or benefit program maintained by any government jurisdiction on a compulsory basis, such as under the federal Social Security Act), excluding any portion of such pension or retirement benefit deemed attributable to an employee's own contribution. Upon severance of employment prior to age 65, an employee, following attainment of age 55 and completion of five years of vested service, will be eligible to receive a reduced early retirement benefit.

NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Plan Termination

Although the Company has not expressed any intent to terminate the Plan, it may do so at any time. In the event of termination, the net assets of the Plan shall be allocated, as prescribed by ERISA and its related regulations, to the participants in accordance with the terms of the Plan. Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation ("PBGC") at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all. A description of the priority order of participants' claims to the net assets of the Plan upon Plan termination and benefits guaranteed by the PBGC is published and made available to participants in the Summary Plan Description.

Basis of Accounting

The Plan's financial statements are prepared on the accrual basis, in conformity with accounting principles generally accepted in the United States of America.

Benefit payments to participants are recorded when paid.

Contributions

The Company's funding policy is consistent with funding requirements of federal laws and regulations. Company contributions of $6,430,000 and $8,530,000 were required and made during the years ended December 31, 2012 and 2011, respectively. As of the date of this report, the employer contribution receivable as of December 31, 2012 had been fully collected by the Plan.

The Company expects to make contributions of approximately $5,300,000 in 2013.

Investments

Investments are primarily held in registered investment companies of SEI Investments. Shares in registered investment companies are valued at the net asset value of units held by the Plan at year-end. Registered investment companies are similar to mutual funds, except they are only available to SEI Investments clients.

Common / collective trusts represent investments with various investment managers. The respective fair value of these investments is determined by reference to the trusts' underlying assets which are principally guaranteed investment contracts and short-term investments. Units held in common / collective trusts are valued at the unit value as reported by the investment managers.

Limited partnerships are recorded at their original investment plus or minus accumulated investment income or losses. Other investments are valued on a discounted cash flow basis. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: *(continued)*

Plan Expenses

Expenses incurred for investment management, custodial services and other Plan administration expenses are paid from the Plan's assets. The Company may, however, at its discretion reimburse the trust for such administrative expenses. During the years ended December 31, 2012 and 2011, the Company paid approximately $43,500 and $21,700, respectively, of such expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration, Market Risks and Uncertainties

Plan assets consist of various investments, which are exposed to a number of risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect investment account balances and the amounts reported in the statements of net assets available for benefits.

Reclassifications

Certain amounts in the 2011 financial statements have been reclassified to conform to the 2012 presentations. These reclassifications had no effect on previously reported net assets available for benefits.

NOTE 3 — ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS:

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits at January 1, 2013 and 2012 was determined by The Savitz Organization, an independent actuary, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

PPA prescribes the use of the accrued benefit funding method, and liabilities are valued using interest rates determined from a yield curve based on high quality corporate bond rates. In addition the valuation of assets are subject to a more restrictive corridor around market value and the maximum number of years for averaging asset values has been reduced to two.

NOTE 3 — ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS: (Continued)

The more significant assumptions underlying the actuarial computations on January 1, 2013 and 2012 are as follows:

Interest	8.5%
Expected long-term rate of return	8.5%
Retirement age	Rates graded by age
Mortality basis	IRS 2013 Static Mortality Table (IRS 2012 Static Mortality Table in 2012)
Asset valuation	Equal to the market value of assets including accrued contributions

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits is as follows:

	January 1, 2013	January 1, 2012
Vested accumulated benefits:		
Retired employees and beneficiaries	$35,107,000	$34,853,000
Transferred and terminated vested employees	4,078,000	3,920,000
Active employees	31,335,000	27,526,000
	70,520,000	66,299,000
Non-vested benefits	1,721,000	1,776,000
Total actuarial present value of accumulated plan benefits	$72,241,000	$68,075,000

The change in actuarial present value of accumulated plan benefits is comprised as follows:

	Year ended January 1, 2013	Year ended January 1, 2012
Actuarial present value of accumulated plan benefits at beginning of year	$68,075,000	$64,295,000
Decrease during the year attributable to benefit payments	(4,211,000)	(4,042,000)
Increase in value of benefits accumulated	2,663,000	2,428,000
Increase in interest due to decrease in discount period	5,607,000	5,293,000
Assumption changes	107,000	101,000
Actuarial present value of accumulated plan benefits at end of year	$72,241,000	$68,075,000

NOTE 4 — FAIR VALUE MEASUREMENTS:

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The authoritative guidance describes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets or liabilities. The valuation of registered investment companies is determined by using the quoted net asset value of fund shares held which contains investments valued based on quoted prices for similar assets in active or non-active markets using other significant observable inputs.

Level 2 – Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active or other inputs than can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The valuation of cash equivalents and U.S. government and agency securities are determined based on publicly quoted market prices in active markets

The valuation of registered investment companies is determined based on quoted net asset value of fund shares held. These fair values are generally obtained from third party pricing services or determined through the use of valuation models or methodologies, including matrix pricing, using substantially all observable inputs. Fund shares may be redeemed on a daily basis with no redemption restrictions, and investments in any class can be transferred once every thirty-days at the current net asset value per share based on the fair value of the underlying assets.

The valuation of common / collective trusts is determined by reference to the trusts' underlying assets which are principally guaranteed investment contracts and short-term investments. Units held in common / collective trusts are valued at the unit value as reported by the investment managers.

The valuation of investment contracts is determined at their original investment plus or minus accumulated investment income or losses. Valuation of other investments is at discounted cash flow basis. In December 2012 and 2011, the Plan received an appraisal for its' Listerine royalty investment that valued the investment at approximately $1,419,000 and $1,132,100. The appraised value was based upon discounted cash flows using a discount rate of 3.85 percent 4.85 percent in 2012 and 2011, respectively.

There were no transfer of investments between Level 1 and 2 inputs during the years ended December 31, 2012and 2011, respectively.

NOTE 4 — FAIR VALUE MEASUREMENTS: (continued)

As of December 31, 2012, the Plan held investments as follows:

Investment Category	Fair Value	Level 1	Level 2	Level 3
Registered investment companies				
Core fixed income fund	$8,891,998	$8,891,998		
High yield bond fund	3,544,078	3,544,078		
Large cap disciplined equity fund	18,535,208	18,535,208		
Small/midcap equity fund	5,388,424	5,388,424		
Enhanced Libor Opportunities fund	3,531,633	3,531,633		
Emerging markets debt fund	2,661,023	2,661,023		
Equity ex-US fund class A	12,572,299	12,572,299		
Investment trust class A	3,512,223	3,512,223		
Multi-asset real return fund	3,314,147	3,314,147		
Common / collective trust				
Special situations collective fund	5,756,779		$5,756,779	
Core property collective fund	3,594,386		3,594,386	
Investment contract	5,188,385			$5,188,385
Cash equivalent, Wells Fargo short-term investment fund	15,997	15,997		
Other investments	1,419,000			1,419,000
Total	$77,925,580	$61,967,030	$9,351,165	$6,607,385

As of December 31, 2011, the Plan held investments as follows:

Investment Category	Fair Value	Level 1	Level 2	Level 3
Registered investment companies				
Core fixed income fund	$5,951,515	$5,951,515		
High yield bond fund	4,328,943	4,328,943		
Large cap disciplined equity fund	16,180,582	16,180,582		
Small/midcap equity fund	4,277,804	4,277,804		
Enhanced Libor Opportunities fund	2,905,297	2,905,297		
Emerging markets debt fund	2,151,916	2,151,916		
Equity ex-US fund class A	9,033,512	9,033,512		
Investment trust class A	2,969,623	2,969,623		
Multi-asset real return fund	5,871,714	5,871,714		
Common / collective trust				
Special situations collective fund	5,352,743		$5,352,743	
Investment contract	4,779,697			$4,779,697
Cash equivalent, Wells Fargo short-term investment fund	19,543	19,543		
Other investments	1,132,128			1,132,128
Total	$64,955,017	$53,690,449	$5,352,743	$5,911,825

NOTE 4 — FAIR VALUE MEASUREMENTS: (continued)

The following table sets forth information summarizing the changes in fair value of the Plan's Level 3 assets for the year ended December 31, 2012.

Investment Category	Beginning Balance	Net Gains (losses)	Net Issuances	Ending Balance	Unrealized Gains (losses)
Investment contract	$4,779,697	$ 408,688	-	$5,188,385	$ 1,246,550
Listerine royalty	1,132,128	286,872	-	1,419,000	1,375,000

The following table sets forth information summarizing the changes in fair value of the Plan's Level 3 assets for the year ended December 31, 2011.

Investment Category	Beginning Balance	Net Gains (losses)	Net Issuances	Ending Balance	Unrealized Gains (losses)
Investment contract	$4,057,933	$ 721,764	-	$4,779,697	$ 837,862
Listerine royalty	911,600	220,528	-	1,132,128	1,088,128

NOTE 5 — INFORMATION CERTIFIED BY THE TRUSTEE:

Plan financial information certified by the trustee is consistent with the accompanying financial statements, as follows.

	Year ended December 31, 2012	2011
Statement of net assets available for benefits:		
Investments	$77,925,580	$64,955,017
Receivable for securities sold		308,601
Accrued interest and dividends	6	
Due to broker for securities purchased		296,288
Statement of changes in net assets available for benefits:		
Net appreciation (depreciation) in fair value of investments	7,246,746	(1,937,252)
Interest and dividend income	1,610,469	1,345,670
Earnings on investment contracts	2,172	780,400
Other income	933,669	55,240

NOTE 6 — INVESTMENTS:

Plan investments are held by and administered by the Plan's trustee. The following table presents fair market values by category of investment. Individual investments that represent five percent or more of net assets available for benefits are separately identified.

	December 31, 2012	December 31, 2011
Registered investment companies		
Core fixed income fund	$ 8,891,998	$ 5,951,515
High yield bond fund	3,544,078(*)	4,328,943
Large cap disciplined equity fund	18,535,208	16,180,582
Small/madcap equity fund	5,388,424	4,277,804
Equity ex-US fund class A	12,572,299	9,033,512
Multi-asset real return fund	3,314,147(*)	5,871,714
Common / collective trust		
Special situations collective fund	5,756,779	5,352,743
Investment contract, Prudential Insurance Co. PRISA, at fair market value	5,188,385	4,779,697
Other investments	14,734,262	9,178,507
Total investments	$77,925,580	$64,955,017

(*) Amount represents less than 5 percent of the Plan's net assets available for benefits as of the applicable year end and included for comparative purposes only.

The Plan's realized and unrealized gains and losses by category of investment were as follows:

	Year ended December 31, 2012	Year ended December 31, 2011
Registered investment companies	$5,755,679	($2,932,287)
Common / collective trusts	498,413	52,743
Investment contract	408,688	721,764
Other investments	583,966	220,528
Net gain (loss)	$7,246,746	($1,937,252)

NOTE 7 – PARTY-IN-INTEREST TRANSACTIONS:

Certain Plan investments are cash equivalents through the Wells Fargo Short-term Investment Fund. Wells Fargo Bank is also the trustee, investment custodian and record keeper as defined by the Plan, and, therefore, these investments qualify as party-in-interest transactions. Purchases and sales of these underlying investments are open market transactions at fair market value. Such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA and applicable exemptions promulgated thereunder. Fees paid by the Plan to Wells Fargo Bank for trustee services totaled approximately $35,600 and $34,600 during the years ended December 31, 2012 and 2011, respectively.

NOTE 8 — TAX STATUS OF THE PLAN:

The Plan obtained its latest determination letter dated January 21, 2003 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 9 — SUBSEQUENT EVENTS:

The Company evaluated all events and transactions that occurred from the balance sheet date of December 31, 2012 through the financial statements issue date. During this period, except as noted below, there were no events or transactions occurring which require recognition or disclosure in the financial statements.

During 2013, several union groups voted to discontinue its participation in the Plan and will be participants in the Baker Commodities Supplemental Retirement Savings Plan. The Plan Sponsor will be amending the Plan to allow for such participation.

As of June 30, 2013, the date of the most recent available asset valuation, market value of the Plan's investment assets was approximately $82,110,000.

BAKER COMMODITIES EMPLOYEES' PENSION PLAN

SUPPLEMENTARY INFORMATION

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

DECEMBER 31, 2012

EIN Number: 95-2137748 **Plan Number: 001**

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	WELLS FARGO	SHORT-TERM INVESTMENT FUND G 15977.170	$ 15,997	$ 15,997
	TOTAL CASH AND CASH EQUIVALENTS		15,997	15,997
	SEI CORE FIXED INCOME FUND	831027.820 unit shares	8,535,840	8,891,998
	SEI HIGH YIELD BOND FUND	360904.053 unit shares	3,132,211	3,544,078
	SEI LARGE CAP DISCIPLINED EQUITY FUND	1611757.245 unit shares	16,399,178	18,535,208
	SEI SMALL/MIDCAP EQUITY FUND	401521.874 unit shares	4,457,677	5,388,424
	SEI ENHANCED LIBOR OPPORTUNITIES FUND	433329.238 unit shares	3,438,641	3,531,633
	SEI EMERGING MARKETS DEBT FUND	229794.747 unit shares	2,457,591	2,661,023
	SEI WORLD EQUITY EX-US FUND CLASS A	1157670.255 unit shares	12,066,489	12,572,299
	SEI INSTITUTIONAL INVESTMENT FUND	319874.571 unit shares	3,363,271	3,512,223
	SEI MULTI-ASSET REAL RETURN FUND	345944.379 unit shares	3,234,994	3,314,147
	TOTAL REGISTERED INVESTMENT COMPANIES		57,085,892	61,951,033
	SEI CORE PROPERTY COLLECTIVE FUND	2886.776 unit shares	3,500,000	3,594,386
	SEI SPECIAL SITUATIONS FUND	4874.100 unit shares	5,300,000	5,756,779
	TOTAL COMMON / COLLECTIVE TRUSTS		8,800,000	9,351,165
	LISTERINE RTY INT	100000 unit shares	42,702	1,419,000
	PRUDENTIAL GAC 8773 PRISA	152.390 unit shares	4,095,526	5,188,385
	TOTAL OTHER		4,138,228	6,607,385
	TOTAL INVESTMENTS		$ 70,040,117	$ 77,925,580

* Party-in-interest

See independent auditors' report.

BAKER COMMODITIES EMPLOYEES' PENSION PLAN

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

YEAR ENDED DECEMBER 31, 2012

EIN Number: 95-2137748 **Plan Number: 001**

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
	WELLS FARGO SHORT TERM INVESTMENT FUND	$ 12,863,667	$ 12,863,667			$ 12,863,667	$ 12,863,667	
	SEI CORE PROPERTY COLLECTIVE FUND	3,500,000				3,500,000	3,500,000	$ -
	SEI MULTI-ASSET REAL RETURN FUND	3,844,691	3,939,655			3,844,691	3,939,655	94,964
	SEI LARGE CAP DISCIPLINED EQUITY FUND	2,399,702	2,681,808			2,399,702	2,681,808	282,106

See independent auditors' report.

Baker Commodities Inc. Employees' Pension Plan
EIN: 95-2137748 Plan: 002
Attachment to the 2012 Form 5500 Schedule SB

Schedule SB, line 26 - Schedule of Active Participant Data

Average Age: 48.10

Average Service: 12.63

# of Males: 397

# of Females: 43

Attained Age	Years of Credited Service										Total Number
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	9	1	0	0	0	0	0	0	0	10
25-29	0	14	6	0	0	0	0	0	0	0	20 $36,679
30-34	0	15	14	5	0	0	0	0	0	0	34 $39,194
35-39	0	12	13	11	3	0	0	0	0	0	39 $46,798
40-44	0	16	16	17	5	1	0	0	0	0	55 $51,052
45-49	0	9	29 $50,458	21 $53,807	6	11	5	0	0	0	81 $51,969
50-54	0	14	19	11	12	13	5	5	0	0	79 $56,800
55-59	0	5	12	8	5	7	13	4	2	0	56 $53,521
60-64	0	5	10	4	6	2	10	3	1	5	46 $63,273
65-69	0	2	1	3	4	4	0	2	1	2	19
70 & Over	0	1	0	0	0	0	0	0	0	0	1
Total	**0**	**102 $40,378**	**121 $49,003**	**80 $52,589**	**41 $55,091**	**38 $64,913**	**33 $66,558**	**14**	**4**	**7**	**440 $52,708**

ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rates

Target Interest Rate (based on four-month lookback as adjusted by MAP-21):

(Segment 1)	5.54% per year, compounded annually.
(Segment 2)	6.85% per year, compounded annually.
(Segment 3)	7.52% per year, compounded annually.
Effective Rate	7.03% per year, compounded annually.

Target Interest Rate (based on four-month lookback without reflecting MAP-21):

(Segment 1)	2.06% per year, compounded annually.
(Segment 2)	5.25% per year, compounded annually.
(Segment 3)	6.32% per year, compounded annually.

ASC 960 8.50% per year, compounded annually.

Mortality

Funding	IRS 2012 Static Mortality Table.
ASC 960	IRS 2012 Static Mortality Table.

Retirement: Participants are assumed to retire in accordance with the rates shown in the table below.

Age	Rate
62	15.0%
63	10.0%
64	10.0%
65	75.0%
66	50.0%
67	50.0%
68	100.0%

Disability: No disability is assumed for administrative employees. Sample rates for Hourly employees as follows:

Age	Male	Female
30	0.221%	0.170%
40	0.435%	0.401%
50	1.087%	0.937%
60	2.720%	1.860%

ACTUARIAL ASSUMPTIONS AND METHODS

Withdrawal: During first five years, hourly employees terminate at a rate of 27.5%, while administrative employees will terminate at a rate of 20.5%. Sample rates after five years are as follows:

Age	Hourly	Administrative
25	4.17%	3.67%
30	3.70%	3.35%
35	3.35%	3.10%
40	3.10%	2.70%
45	2.85%	2.20%
50	2.60%	1.70%
55	0.00%	0.00%

Salary Scale: 4.00% per year for administrative employees.

Expenses: Plan administrative expenses are assumed to be $350,000.

Spouses (marital status): 80% of active members are assumed to be married, with wives assumed to be three years younger than husbands.

Frequency of Optional Forms of Payment:

Form	Assumption
Single Life	40%
Joint & 50% Survivor Annuity	25%
Joint & 75% Survivor Annuity	5%
Joint & 100% Survivor Annuity	25%
Life with 120 months certain	2.5%
Life with 180 months certain	2.5%

Actuarial Valuation Method: The Pension Protection Act (PPA) requires the calculation of the Target Liability and Target Normal Cost. The Target Liability represents the present value of the benefit accumulated as of the valuation date. The present value is calculated by projecting future payments of the accrued benefit, adjusted for probability of receipt according to demographic assumptions, and discounting the payments back to the valuation date using the segment interest rates. Payments made within five years of the valuation date are discounted using the first segment rate, payments made at least five but within 20 years of the valuation date are discounted using the second segment rate, and payments made at least 20 years from the valuation date are discounted using the third discount rate. The calculation of the Target Normal Cost is identical, except that the future payment stream is based on the benefit expected to accrue during the plan year.

ACTUARIAL ASSUMPTIONS AND METHODS

Asset Valuation Method:

Recognition of gains and losses above or below the assumed rate of return over a two-year period, adjusted, if necessary, to remain no greater than 110% of market value, nor less than 90% of market value. The assumed rate of return for each year is the lesser of 8.50% and the third segment rate of the IRS Spot Segment Rate Table in effect for each year.

Changes since the Prior Valuation:

The segment rate changes for minimum funding are as follows: from 3.78% to 5.54% for the first five years, from 6.31% to 6.85% for the next 15 years, and from 6.57% to 7.52% for all years thereafter.

The segment rate changes for maximum deductible funding are as follows: from 3.78% to 2.06% for the first five years, from 6.31% to 5.25% for the next 15 years, from 6.57% to 6.32% for all years thereafter.

The funding mortality table was changed from the IRS 2011 Static Mortality Table to the IRS 2012 Static Mortality Table.

The administrative expense load was changed from $346,000 to $350,000.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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
Baker Commodities Employees Pension Plan

1b Three-digit plan number (PN) ▸ 001

1c Effective date of plan 07/01/1973

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

4020 BANDINI BOULEVARD

VERNON CA 90058

2b Employer Identification Number (EIN) 95-2137748

2c Sponsor's telephone number 323-268-2801

2d Business code (see instructions) 311610

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	Date: 10/11/13	Enter name of individual signing as plan administrator: Mitchell A Ebright
SIGN HERE	Signature of employer/plan sponsor	Date: 10/11/13	Enter name of individual signing as employer or plan sponsor: MITCHELL A. EBRIGHT
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

BAKER COMMODITIES EMPLOYEES' PENSION PLAN

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

YEAR ENDED DECEMBER 31, 2012

EIN Number: 95-2137748 **Plan Number: 001**

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
	WELLS FARGO SHORT TERM	$ 12,863,667					$ 12,863,667	
	INVESTMENT FUND		$ 12,863,667			$ 12,863,667	$ 12,863,667	
	SEI CORE PROPERTY COLLECTIVE FUND	3,500,000				3,500,000	3,500,000	$ -
	SEI MULTI-ASSET REAL RETURN FUND	3,844,691	3,939,655			3,844,691	3,939,655	94,964
	SEI LARGE CAP DISCIPLINED EQUITY FUND	2,399,702	2,681,808			2,399,702	2,681,808	282,106

See independent auditors' report.

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 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
Baker Commodities Employees Pension Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
BAKER COMMODITIES INC

D Employer Identification Number (EIN)
95-2137748

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2012

2 Assets:

a Market value	**2a**	68322930
b Actuarial value	**2b**	69641407

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	355	39403487
b For terminated vested participants	**3b**	199	5329420
c For active participants:			
(1) Non-vested benefits	**3c(1)**		2798290
(2) Vested benefits	**3c(2)**		34222876
(3) Total active	**3c(3)**	440	37021166
d Total	**3d**	994	81754073

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [X]

a Funding target disregarding prescribed at-risk assumptions	**4a**	80676628
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**	86063853
5 Effective interest rate	**5**	7.03%
6 Target normal cost	**6**	2333463

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 jdb James D. Burke — Signature of actuary

10/11/2013 — Date

James D. Burke — Type or print name of actuary

1106899 — Most recent enrollment number

The Savitz Organization — Firm name

215-587-0700 — Telephone number (including area code)

1845 Walnut Street
Philadelphia PA 19103 — 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 [ ]

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)		
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____%		
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 6.28% 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	86.32%
15	Adjusted funding target attainment percentage	15	86.32%
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	73.28%
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
04/13/2012	1540000	0			
07/11/2012	1540000	0			
10/10/2012	1540000	0			
01/15/2013	1010000	0			
04/15/2013	400000	0			
07/08/2013	400000	0			
			Totals ▶ 18(b)	6430000	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	624355
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	5466756

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 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
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
5.54%	6.85%	7.52%	

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	624355
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	624355
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	2333463
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	12112666	3097969
b Waiver amortization installment		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	5431432

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			

36 Additional cash requirement (line 34 minus line 35)	36	5431432
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	5466756
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	35324
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	

Baker Commodities Inc. Employees' Pension Plan
EIN: 95-2137748 Plan: 002
Attachment to the 2012 Form 5500 Schedule SB

Schedule SB, line 19 - Discounted Employer Contributions

Date of Contribution	Amount of Contribution	Applicable Plan Year	Effective Interest Rate	Rate for Late Quarterly Installments*	Interest-Adjusted Contribution
04/13/2012	$ 1,540,000	2012	7.03%	NA	$ 1,510,836
07/11/2012	1,540,000	2012	7.03%	NA	1,486,081
10/10/2012	1,540,000	2012	7.03%	NA	801,137
01/15/2013	1,010,000	2012	7.03%	NA	941,211
04/15/2013	400,000	2012	7.03%	NA	366,581
07/08/2013	400,000	2012	7.03%	NA	360,910
Total	$ 6,430,000				$ 5,466,756

* This rate was used to discount the portion of the contribution attributable to late quarterly installments from the date of the contribution to the due date of the quarterly installment.

Baker Commodities, Inc. Employees' Pension Plan
Attachment to the 2012 Form 5500 Schedule SB
EIN/PN: 95-2137748/002

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Age	Percent Remaining	Retirement Rate	Percent Retiring	Weighted Average
62	100.0%	15.0%	15.0%	9.300
63	85.0%	10.0%	8.5%	5.355
64	76.5%	10.0%	7.7%	4.928
65	68.8%	75.0%	51.6%	33.540
66	17.2%	50.0%	8.6%	5.676
67	8.6%	50.0%	4.3%	2.881
68	4.3%	100.0%	4.3%	2.924
Total				64.604
Rounded				65.000

Baker Commodities, Inc. Employees' Pension Plan
Attachment to the 2012 Form 5500 Schedule SB
EIN/PN: 95-2137748/002

Schedule SB, line 4 – Additional Information for Plans in At-Risk Status

All participants eligible to retire within the next 11 years will retire at the earliest possible date, but not before the end of the current plan year (to the extent that they were not assumed to retire during the current plan year under not-at-risk assumptions).

The assumed form of payment is the payment form that produces the most valuable benefit.

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Effective Date

The plan was effective July 1, 1973. The plan was amended and restated as of January 1, 2009 and last amended effective January 1, 2010.

Eligibility

One year of service. Leased employees are not eligible to participate.

Vesting Service

Vesting Service is equal to the elapsed time in completed years from employment commencement date to the determination date.

Benefit Service

For administrative employees, Benefit Service is equal to the elapsed time in completed years from employment commencement date to the determination date, to a maximum of 35 years.

For hourly employees, Benefit Service before January 1, 2000 is determined based on elapsed service. Subsequent to December 31, 1999, an Hourly Employee shall earn a year of Benefit Service in each Plan Year that he completes at least 2,000 Hours of Service, and he shall earn a partial year of Benefit Service in each Plan Year that he completes at least 1,000 Hours of Service but less than 2,000 Hours of Service. Such partial year shall be determined by dividing the number of Hours of Service he earns in the Plan Year by 2,000, and rounding the result to the nearest completed one-twelfth of a year. For Plan Years beginning on or after January 1, 2007, the Member shall earn (1) a half year of Benefit Service if he is credited with, or between, 1,000 and 1,840 Hours of Service and (2) a full year of Benefit Service if he is credited with greater than 1,840 Hours of Service. Service after January 1, 2007 is limited to 35 years.

Retirement Dates

Normal: Age 65 with five Years of Vesting Service
Early: Age 55 and five Years of Vesting Service
Disability: Hourly employees - upon total and permanent disability as determined by eligibility for Social Security Disability, after ten Years of Vesting Service.
Administrative employees - not eligible

Plan Compensation

Plan Compensation is wages as defined in section 3401(a) of the Code, determined without regard to any retirement cash gifts or auto allowances, but including any accrued vacation bought back by the Employer.

Effective January 1, 2007, except for certain members of the Pension Plan Administrative Committee, Plan Compensation is equal to the greater of (i) the definition set forth above, or (ii) the definition set forth above reduced by bonuses and any accrued vacation bought back by the Employer, and increased by elective deferrals under 402(g), pre-tax deductions under sections 125 and 132(f), as well as differential or provisional pay, as applicable.

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Normal Retirement Benefit

For collective bargaining unit employees represented by the United Food and Commercial Workers Local 770, the monthly benefit amount is $70 per year of Benefit Service after January 1, 1986.

For the following hourly employees, the monthly benefit is the sum of (a) Past Service Benefit, plus (b) Future Service Benefit, plus (c) Additional Unit Benefit.

Hourly Class	(a) Past Service Benefit per year of Benefit Service Before 1/1/2001	(b) Future Service Benefit per year of Benefit Service before 1/1/2001	(c) Additional Unit Benefit *
Locals 170, 251, 294, 317, 1445, and Billerica Non-Union Hourly	$40	$70	$30
Non-Union and Local 104	$50	$70	$20

* An Additional Unit of Benefit is credited for each Year of Service after12/31/2000 up to the number of Years of Service prior to 1/1/2001.

For employees hired on or after January 1, 2009 and represented by Locals 170, 317, and 294, a unit benefit of $50 per month per year of Benefit Service.

For employees hired on or after April 29, 2007 and represented by Local 1445 and for non-union hourly members of the Billerica Division, a unit benefit of $50 per month for each year of Benefit Service, to a maximum of 35 years of service.

For employees represented by Local 174, the monthly benefit accrued on December 31, 2000, plus $70 per year of Benefit Service from January 1, 2001. For employees hired on or after February 1, 2009, a unit benefit of $50 per month per year of Benefit Service.

For hourly employees of One More Time, Inc. (who terminate after December 31, 2003), the monthly benefit is $50 per year of Benefit Service after December 31, 1994. An additional unit of benefit is credited for each Year of Service after December 31, 1994 up the minimum of ten years or the number of Years of Service prior to January 1, 1995.

For employees represented by the Hawaii Teamsters Local 996 Union contract, the monthly benefit is $55 per year of Benefit Service that commences on January 1, 2002 and before October 1, 2008 and $56 after September 30, 2008. An additional unit of benefit at $55 per month is credited for each Year of Service after December 31, 2001 up the minimum of ten years or the number of Years of Service prior to January 1, 2002.

For hourly employees of Island Pumping and Services, Inc. the monthly benefit is $55 per year of Benefit Service after December 31, 2003.

SUMMARY OF PRINCIPAL PLAN PROVISIONS

For administrative employees (who terminated after December 31, 2001), the monthly benefit amount is one-twelfth of:

(a) 2.00% (1.75% if hired after January 1, 2007) of final average compensation times Benefit Service (maximum 35 years), plus

(b) the supplemental benefit described in Exhibit E of the plan document.

Final average compensation is the average of the five highest-paid calendar years within the last ten years (fifteen years if hired before January 1, 2007) preceding the date of determination.

For all non-union hourly employees hired on or after January 1, 2007, $50 per month per year of Benefit Service.

For all non-union employees, the monthly benefit amount is no less than $200.

For administrative employees and non-union hourly employees hired on or after March 1, 2009, there is no retirement benefit provided under this plan.

Early Retirement Benefit

Accrued benefit as of early retirement date reduced in accordance with the following schedule:

Early Retirement Age	Reduction Factor if hired before 01/01/2007	Reduction Factor if hired after 01/01/2007
64	1%	6%
63	3%	12%
62	6%	18%
61	10%	24%
60	15%	30%
59	21%	36%
58	27%	42%
57	33%	48%
56	39%	54%
55	45%	60%

Disability Retirement Benefit

Hourly employees - Accrued benefit as of disability retirement date payable immediately.
Administrative Employees - none.

Termination Benefit

100% vesting upon termination of employment after five years of Vesting Service. The accrued benefit as of termination date is payable commencing at age 65 or, at the employees' election, as early as age 55 but reduced for early commencement.

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Death Benefit

Before Retirement:

(i) The survivor portion of the Accrued Benefit at date of death payable under the 100% Joint & Survivor annuity option. The benefit is payable at what would have been the participants Normal Retirement Date or as a reduced benefit, reduced according to the Early Retirement reduction factors on what would have been the participants Early Retirement Date.

(ii) If the Member has no spouse or has been married to his spouse for less than one year prior to the date of his death, the benefit in (i) is payable to the designated beneficiary based on the assumption that the Member was married to a spouse of equal age. The benefit is payable in a lump sum or, if the designated beneficiary elects, in actuarially equivalent monthly payments during the lifetime of the designated beneficiary.

After Retirement:

(i) None, unless a joint and survivor option is elected at the time of retirement or unless the Member elected a life with period certain option and dies before the minimum number of payments are made.

(ii) Upon the death of certain members of the former Corenco plans, the plan will pay a lump sum to their designated beneficiary.

Normal Form of Pension

For single participants, the normal form of pension is a single life annuity. For married participants, the normal form of pension is an actuarially reduced 50% joint and survivor annuity.

Optional Forms of Pension

In addition to the Normal Form of Pension, the Plan offers the following optional forms:

Single life annuity;

Joint and survivor annuity, where the surviving spouse will continue to receive 50%, 75% or 100% of the participant's benefit upon the participant's death;

Life annuity with 120 or 180 guaranteed payments.

Cost of Plan

The Company pays the full cost of the Plan.

Changes since the Prior Valuation

There have been no changes since the prior valuation.

BAKER COMMODITIES EMPLOYEES' PENSION PLAN

SUPPLEMENTARY INFORMATION

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

DECEMBER 31, 2012

EIN Number: 95-2137748 **Plan Number: 001**

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	WELLS FARGO	SHORT-TERM INVESTMENT FUND G 15977.170	$ 15,997	$ 15,997
	TOTAL CASH AND CASH EQUIVALENTS		15,997	15,997
	SEI CORE FIXED INCOME FUND	831027.820 unit shares	8,535,840	8,891,998
	SEI HIGH YIELD BOND FUND	360904.053 unit shares	3,132,211	3,544,078
	SEI LARGE CAP DISCIPLINED EQUITY FUND	1611757.245 unit shares	16,399,178	18,535,208
	SEI SMALL/MIDCAP EQUITY FUND	401521.874 unit shares	4,457,677	5,388,424
	SEI ENHANCED LIBOR OPPORTUNITIES FUND	433329.238 unit shares	3,438,641	3,531,633
	SEI EMERGING MARKETS DEBT FUND	229794.747 unit shares	2,457,591	2,661,023
	SEI WORLD EQUITY EX-US FUND CLASS A	1157670.255 unit shares	12,066,489	12,572,299
	SEI INSTITUTIONAL INVESTMENT FUND	319874.571 unit shares	3,363,271	3,512,223
	SEI MULTI-ASSET REAL RETURN FUND	345944.379 unit shares	3,234,994	3,314,147
	TOTAL REGISTERED INVESTMENT COMPANIES		57,085,892	61,951,033
	SEI CORE PROPERTY COLLECTIVE FUND	2886.776 unit shares	3,500,000	3,594,386
	SEI SPECIAL SITUATIONS FUND	4874.100 unit shares	5,300,000	5,756,779
	TOTAL COMMON / COLLECTIVE TRUSTS		8,800,000	9,351,165
	LISTERINE RTY INT	100000 unit shares	42,702	1,419,000
	PRUDENTIAL GAC 8773 PRISA	152.390 unit shares	4,095,526	5,188,385
	TOTAL OTHER		4,138,228	6,607,385
	TOTAL INVESTMENTS		$ 70,040,117	$ 77,925,580

* Party-in-interest

See independent auditors' report.

Baker Commodities Inc. Employees' Pension Plan
EIN: 95-2137748 Plan: 002
Attachment to the 2012 Form 5500 Schedule SB

Schedule SB, line 32 - Schedule of Amortization Bases

Base Type	Date Established	Present Value of Remaining Installments	Remaining Amortization Period (Years)	Amortization Installment
Shortfall	01/01/2012	$ (6,346,049)	7.000	$ (1,077,081)
Shortfall	01/01/2011	9,696,802	6.000	1,857,652
Shortfall	01/01/2010	2,992,948	5.000	664,816
Shortfall	01/01/2009	4,635,551	4.000	1,254,233
Shortfall	01/01/2008	1,133,414	3.000	398,349
Total		$ 12,112,666		$ 3,097,969

Baker Commodities, Inc. Employees' Pension Plan
Attachment to the 2012 Form 5500 Schedule SB
EIN/PN: 95-2137748/002

Schedule SB, line 24 – Assumption Change

The assumed expenses were changed from $346,000 to $350,000 to better reflect estimated expenses paid from the pension trust.