

|   |   |   |
|---|---|---|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
|---|---|---|

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

|   |  |   |            |   |  |   |  |
|---|--|---|------------|---|--|---|--|
| <b>Part II</b>  | <b>Basic Plan Information</b> —enter all requested information   |   |            |   |  |   |  |
| <b>1a</b> Name of plan<br><u>BAR NZ 401 (K) RETIREMENT PLAN</u>   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>11/01/1998</u></td> </tr> </table>  | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>001</u> | <b>1c</b> Effective date of plan<br><u>11/01/1998</u>       |  |   |  |
| <b>1b</b> Three-digit plan number (PN) ▶  | <u>001</u>   |   |            |   |  |   |  |
| <b>1c</b> Effective date of plan<br><u>11/01/1998</u>   |  |   |            |   |  |   |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>BAR NZ, INC.</u><br><u>WENDYS</u><br><br><u>503 E 2ND AVE</u><br><u>SUITE B</u><br><u>SPOKANE, WA 99202</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>2b</b> Employer Identification Number (EIN)<br/><u>82-0450361</u></td> <td style="width: 20%;"></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>509-326-6333</u></td> <td></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>722210</u></td> <td></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>82-0450361</u> |            | <b>2c</b> Sponsor's telephone number<br><u>509-326-6333</u> |  | <b>2d</b> Business code (see instructions)<br><u>722210</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>82-0450361</u>   |  |   |            |   |  |   |  |
| <b>2c</b> Sponsor's telephone number<br><u>509-326-6333</u>   |  |   |            |   |  |   |  |
| <b>2d</b> Business code (see instructions)<br><u>722210</u>   |  |   |            |   |  |   |  |

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

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

|  |  |                    |  |
|--|--|--------------------|--|
| <b>SIGN HERE</b>   | Filed with authorized/valid electronic signature.<br>Signature of plan administrator | 10/15/2013<br>Date | TED CARL<br>Enter name of individual signing as plan administrator |
| <b>SIGN HERE</b>   | Signature of employer/plan sponsor   | Date               | Enter name of individual signing as employer or plan sponsor       |
| <b>SIGN HERE</b>   | 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)                             |

|  |           |   |
|--|-----------|---|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address  |           | <b>3b</b> Administrator's EIN   |
|  |           | <b>3c</b> Administrator's telephone number  |
|  |           |   |
| <b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:<br><b>a</b> Sponsor's name  |           | <b>4b</b> EIN<br><br><b>4c</b> PN   |
| <b>5</b> Total number of participants at the beginning of the plan year  |           | <b>5</b> 140  |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).   |           |   |
| <b>a</b> Active participants.....  | <b>6a</b> | 131   |
| <b>b</b> Retired or separated participants receiving benefits.....   | <b>6b</b> | 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits.....  | <b>6c</b> | 29  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....   | <b>6d</b> | 160   |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....  | <b>6e</b> | 0   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....  | <b>6f</b> | 160   |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....   | <b>6g</b> | 72  |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....   | <b>6h</b> | 1   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....   |           | <b>7</b>  |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2T 3D   |           |   |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:  |           |   |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor  |           | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor   |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)  |           |   |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |           | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

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

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

|  |  |            |
|--|--|------------|
| <b>A</b> Name of plan<br><b>BAR NZ 401 (K) RETIREMENT PLAN</b>                       | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <b>001</b> |
|  |  |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>BAR NZ, INC.</b> | <b>D</b> Employer Identification Number (EIN)<br><b>82-0450361</b> |            |

**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  
**BLACKROCK INVESTMENTS, INC.**

**23-2784752**

**(b)** Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation  
**FRANKLIN TEMPLETON DISTRIBUTORS, IN** **100 FOUNTAIN PARKWAY**  
**ST PETERSBURG, FL 33716**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation  
**GOLDMAN SACHS** **71 SOUTH WACKER DRIVE**  
**SUITE 500**  
**CHICAGO, IL 60606**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation  
**INVESCO DISTRIBUTORS, INC.**

**74-1894784**

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

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MBSC SECURITIES CORPORATION, DISTRI

ONE BOSTON PLACE  
24TH FLOOR  
BOSTON, MA 02108

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

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OPPENHEIMER FUNDS INC.

13-2527171

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**(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

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**(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

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

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

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

ADP

22-1467904

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 37 50 15 64            | RECORD KEEPER   | 950  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>  | 0   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

ADP BROKER-DEALER

22-3319984

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 60 59 49 99            | RECORD KEEPER   | 0  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>  | 0   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

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

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

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

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

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

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

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

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

**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<br>(see instructions)  | (c) Enter amount of indirect compensation |
|---|--|---|
| ADP BROKER-DEALER   | 60 59 99   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                 | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| BLACKROCK INVESTMENTS, INC.<br><br>23-2784752                                       | ANNUAL RATE 0.0015 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.0017 OF AVERAGE DAILY ASSETS   |   |
| (a) Enter service provider name as it appears on line 2                             | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER   | 60 59 99   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                 | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| FRANKLIN TEMPLETON DISTRIBUTORS, IN 100 FOUNTAIN PARKWAY<br>ST PETERSBURG, FL 33716 | ANNUAL RATE OF 0.0015 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE OF 0.0017 OF AVERAGE DAILY ASSETS   |   |
| (a) Enter service provider name as it appears on line 2                             | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER   | 60 59 99   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                 | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| GOLDMAN SACHS 71 SOUTH WACKER DRIVE<br>SUITE 500<br>CHICAGO, IL 60606               | ANNUAL RATE 0.0015 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.0017 OF AVERAGE DAILY ASSETS   |   |

**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<br>(see instructions)  | (c) Enter amount of indirect compensation |
|--|--|---|
| ADP BROKER-DEALER  | 60 59 99   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                    | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| INVESCO DISTRIBUTORS, INC.<br><br>74-1894784   | ANNUAL RATE 0.0015 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.0017 OF AVERAGE DAILY ASSETS   |   |
| (a) Enter service provider name as it appears on line 2                                | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER  | 60 59 99   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                    | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| MBSC SECURITIES CORPORATION, DISTRI ONE BOSTON PLACE<br>24TH FLOOR<br>BOSTON, MA 02108 | ANNUAL RATE 0.0015 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.0017 OF AVERAGE DAILY ASSETS   |   |
| (a) Enter service provider name as it appears on line 2                                | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER  | 60 59 99   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                    | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| OPPENHEIMER FUNDS INC.<br><br>13-2527171   | ANNUAL RATE 0.0015 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.0017 OF AVERAGE DAILY ASSETS   |   |



**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 |
|--|-------------------------------|---|
|  |                               |   |
|  |                               |   |
|  |                               |   |
|  |                               |   |
|  |                               |   |
|  |                               |   |
|  |                               |   |
|  |                               |   |
|  |                               |   |
|  |                               |   |
|  |                               |   |

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|  |  |  |
|--|--|--|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2012 or fiscal plan year beginning <b>01/01/2012</b> and ending <b>12/31/2012</b>   |  |  |
| <b>A</b> Name of plan<br><b>BAR NZ 401 (K) RETIREMENT PLAN</b>   |  | <b>B</b> Three-digit plan number (PN) <b>►</b> <b>001</b>  |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>BAR NZ, INC.</b>   |  | <b>D</b> Employer Identification Number (EIN)<br><br><b>82-0450361</b>                                   |

| Part I Asset and Liability Statement  |                 |                       |                 |
|---|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....   | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):  |                 |                       |                 |
| <b>(1)</b> Employer contributions .....   | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions .....  | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....   | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:   |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....  | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):   |                 |                       |                 |
| <b>(A)</b> Preferred .....  | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....   | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):   |                 |                       |                 |
| <b>(A)</b> Preferred .....  | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....   | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....  | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....   | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....  | <b>1c(8)</b>    | 7143                  |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....   | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....  | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....   | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....   | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....  | <b>1c(13)</b>   | 649275                | 176598          |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....   | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....   | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|  |              | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities .....  | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 656418                | 176598          |

**Liabilities**

|   |           |   |   |
|---|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....   | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities.....   | <b>1j</b> | 0 | 0 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|   |           |        |        |
|---|-----------|--------|--------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 656418 | 176598 |
|---|-----------|--------|--------|

**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 |
|--|-----------------|------------|-----------|
| <b>a Contributions:</b>  |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers.....   | <b>2a(1)(A)</b> | 10995      |           |
| <b>(B)</b> Participants .....  | <b>2a(1)(B)</b> | 51170      |           |
| <b>(C)</b> Others (including rollovers) .....  | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....  | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 62165     |
| <b>b Earnings on investments:</b>  |                 |            |           |
| (1) Interest:  |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....  | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....  | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....  | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....   | <b>2b(1)(E)</b> | 557        |           |
| <b>(F)</b> Other .....   | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 557       |
| (2) Dividends: <b>(A)</b> Preferred stock .....  | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....  | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 26323      |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 26323     |
| (3) Rents .....  | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 0          |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....  | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> | 0          |           |
| <b>(B)</b> Other .....   | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|  |        | (a) Amount | (b) Total |
|--|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                             | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                     | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                           | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | 62999     |
| c Other income.....  | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 152044    |

**Expenses**

|   |       |        |        |
|---|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                 |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....     | 2e(1) | 630680 |        |
| (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) |        | 630680 |
| f Corrective distributions (see instructions) .....                                 | 2f    |        | 9      |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |        | 225    |
| h Interest expense.....   | 2h    |        |        |
| i Administrative expenses: (1) Professional fees .....                              | 2i(1) |        |        |
| (2) Contract administrator fees .....   | 2i(2) |        |        |
| (3) Investment advisory and management fees .....                                   | 2i(3) |        |        |
| (4) Other .....   | 2i(4) | 950    |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |        | 950    |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 631864 |

**Net Income and Reconciliation**

|   |       |  |         |
|---|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | -479820 |
| l Transfers of assets:                                  |       |  |         |
| (1) To this plan.....                                   | 2l(1) |  |         |
| (2) From this plan .....                                | 2l(2) |  |         |

**Part III Accountant's Opinion**

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

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

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

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

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

(1) Name: HEISKELL MACGILLIVARY & ASSOC PS

(2) EIN: 47-0888689

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |
| 4b |     | X  |        |

|  | Yes | No | Amount |
|--|-----|----|--------|
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....   |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                               |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond?.....  | X   |    | 66000  |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....  |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....   |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....   |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....  | X   |    |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)..... |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....   |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....   |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....  |     | X  |        |
| <b>n</b> 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. ....                                     |     |    |        |

**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:

0

**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

|   |  |  |
|---|--|--|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---|--|--|

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

|  |  |
|--|--|
| <b>A</b> Name of plan<br><u>BAR NZ 401 (K) RETIREMENT PLAN</u>                       | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>BAR NZ, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>82-0450361</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|  |          |          |
|--|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....  | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>57-1198022</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....  | <b>3</b> |          |

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

|   |                              |                             |                              |
|---|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.  |                              |                             |                              |
| <b>5</b> If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....  | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....  | <b>6b</b>                    |                             |                              |
| <b>c</b> 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).....   | <b>6c</b>                    |                             |                              |
| If you completed line 6c, skip lines 8 and 9.   |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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?.....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|  |                                   |                                   |                               |                             |
|--|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|--|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |   |
|----------------|---|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---|

|   |                              |                             |
|---|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|  |            |  |
|--|------------|--|
| <b>a</b> The current year .....  | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|   |            |  |
|---|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|  |            |  |
|--|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....   | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

BAR NZ 401(K) RETIREMENT PLAN

FINANCIAL REPORT

December 31, 2012 and 2011

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 CERTIFIED PUBLIC ACCOUNTANTS & FINANCIAL CONSULTANTS
 

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## INDEPENDENT AUDITORS' REPORT

To the Plan Trustees  
 BAR NZ 401(k) Retirement Plan  
 Spokane, Washington

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of Bar NZ 401(k) Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2011, the statement of changes in net assets available for benefits for the period from January 1, 2012 to November 9, 2012, the statement of net assets in liquidation available for benefits as of December 31, 2012, the related statement of changes in net assets in liquidation available for benefits for the period from November 10, 2012 to December 31, 2012, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

### **Basis for Disclaimer of Opinion**

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

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### **Disclaimer of Opinion**

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

### **Other Matter**

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at End of Year), which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is 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 schedule referred to above.

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

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

### **Basis of Accounting**

As described in Note 1 to the financial statements, on November 9, 2012, the Plan Trustees of Bar NZ, Inc., the Plan sponsor, terminated the Plan with an effective date of December 31, 2012. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which investments and accumulated benefit information are stated, from the ongoing plan basis to the liquidation basis for the periods after November 9, 2012. Our opinion is not modified with respect to that matter.

*Heiskell MacGillivray & Associates, P.S.*

Heiskell MacGillivray & Associates, PS  
Spokane, Washington

October 8, 2013

BAR NZ 401(K) RETIREMENT PLAN  
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
 December 31, 2012 and 2011

| <u>ASSETS</u>                      | <u>2012</u>       | <u>2011</u>       |
|------------------------------------|-------------------|-------------------|
| Investments, at fair value         | \$ 176,598        | \$ 649,275        |
| Receivables -                      |                   |                   |
| Employer matching contribution     | -                 | 10,801            |
| Participant contributions          | -                 | 1,811             |
| Notes receivable from participants | -                 | 7,143             |
|                                    | <hr/>             | <hr/>             |
| NET ASSETS AVAILABLE FOR BENEFITS  | <u>\$ 176,598</u> | <u>\$ 669,030</u> |

See Independent Auditors' Report.

The Notes to Financial Statements are an integral part of this statement.

BAR NZ 401(K) RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
Year Ended December 31, 2012

ADDITIONS

Additions to net assets attributed to:

Investment income -

|   |               |
|---|---------------|
| Net appreciation in fair value of investments | \$ 62,998     |
| Dividends                                     | 26,323        |
| Interest income on notes receivable           | 332           |
|   | <u>89,653</u> |

Contributions

|              |               |
|--------------|---------------|
| Participants | 49,359        |
| Employer     | 194           |
|              | <u>49,553</u> |

Total contributions

49,553

Total additions

139,206

DEDUCTIONS

Deductions from net assets attributed to:

|                               |                |
|-------------------------------|----------------|
| Benefits paid to participants | 630,688        |
| Administrative expenses       | 950            |
|                               | <u>631,638</u> |

Total deductions

631,638

DECREASE IN NET ASSETS

(492,432)

NET ASSETS AVAILABLE FOR BENEFITS,  
beginning of year

669,030

NET ASSETS AVAILABLE FOR BENEFITS,  
end of year

\$ 176,598

See Independent Auditors' Report.

The Notes to Financial Statements are an integral part of this statement.

BAR NZ 401(K) RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2012 and 2011

**NOTE 1. DESCRIPTION OF THE PLAN**

The following description of the Bar NZ 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document for more complete information of the Plan's provisions.

**Plan Termination:**

On November 9, 2012, the Plan Trustees terminated the Plan with an effective date of December 31, 2012. In addition, Bar NZ, Inc., the Plan sponsor, dissolved its corporation on December 31, 2012. All distributions related to the Plan termination were completed as of June 2013.

**General:**

The Plan is a defined-contribution plan that became effective on November 1, 1998. The Plan, which is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and all subsequent statutory revisions thereto, was created for the benefit of all eligible employees of Bar NZ, Inc. (the Company). The Plan is sponsored by the Company and administered by an outside party.

**Eligibility:**

Prior to December 31, 2012, employees who had one year of service, worked 1,000 hours during the year and attained age 21 were eligible to participate in the Plan.

**Contributions:**

Prior to December 31, 2012, participants could contribute up to 90% of pretax annual compensation, up to a maximum amount allowed by the Internal Revenue Code (IRC), as defined in the Plan. Participants who had attained age 50 before the end of the Plan year were eligible to make catch-up contributions. Participants could also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

As described in the Plan document, the Company had the option to make discretionary matching contributions and discretionary non-matching contributions which were allocated to the participants' accounts pro-rata based on the participants' salary deferrals made during the year. There were no discretionary matching or non-matching contributions during 2012.

During 2011, the Company matched 25% of the employees' salary deferrals up to a maximum match of 1.25% of the employee's compensation.

**Investment Options:**

The Plan provided for a variety of mutual funds as investment options for participants. Participants were able to direct the investment of their contributions into various investment options offered by the Plan until their accounts are distributed.



BAR NZ 401(K) RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012 and 2011

**NOTE 1. DESCRIPTION OF THE PLAN (CONTINUED)**

**Participant Accounts:**

Separate accounts are maintained for each participant. Each participant's account was credited with the participant's contribution, an allocation of any Company contribution and the participant's portion of earnings (losses), and charged with an allocation of administrative expenses. The benefit to which a participant was entitled was the benefit provided from the participant's account.

**Notes Receivable from Participants:**

The Plan provided that participants could borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The loans were evidenced by promissory notes, secured by the balance in the participant's account and bore interest at rates ranging from 5.25% to 6.00%, which were commensurate with local prevailing rates as determined quarterly by the Plan administrator. The loans were paid through biweekly payroll deductions. There were no loan balances outstanding as of December 31, 2012.

**Vesting:**

Due to the termination of the Plan, all participants became fully vested on November 9, 2012 (Note 1). Prior to November 9, 2012, participants became vested in the Company's discretionary contributions after three years of service or upon retirement, death, or disability of the participant while employed by the Company.

**Forfeitures:**

Forfeitures of non-vested portions of participant accounts reduce employer contributions. As of December 31, 2011, \$396 was available to reduce future employer contributions. During 2012, the forfeiture balance was allocated to active participants within the Plan.

**Payment of Benefits:**

Upon termination of employment, attaining the age of 65, or as hardship withdrawals subject to certain requirements, a participant could elect to receive either a lump-sum amount equal to the value of the vested interest in their account, or the vested portion of a participant's balance could be distributed in installments or partial distributions. Upon Plan termination, only lump sum distribution was permitted.

**Administrative Expenses:**

Substantially all the expenses of maintaining the Plan are paid by the Company.

BAR NZ 401(K) RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012 and 2011

**NOTE 1. DESCRIPTION OF THE PLAN (CONTINUED)**

**Tax Status:**

The Internal Revenue Service has determined and informed the Company by a letter dated March 31, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting:**

Prior to November 9, 2012, the date the decision was made to terminate the Plan (Note 1), the Plan's financial statements were prepared under the accrual basis of accounting. Effective November 9, 2012, the basis of accounting changed to the liquidation basis of accounting which is required due to the plan termination. There are no material differences in the Plan's financial statements using the liquidation basis of accounting compared with the accrual basis of accounting.

**Estimates:**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition:**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for discussion of fair value measurements.

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. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as the unrealized gains and losses on investments held during the year.

**Notes Receivable from Participants:**

Notes receivable from participants are measured at amortized cost, which represents the unpaid principal balance plus accrued but unpaid interest.

**Payment of Benefits:**

Benefits are recorded when paid.

See Independent Auditors' Report.

BAR NZ 401(K) RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012 and 2011

**NOTE 3. INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN**

The following information included in the accompanying financial statements and supplemental schedule H, Line 4i – Schedule of Assets (Held at End of Year) was obtained from data that has been prepared and certified as complete and accurate by State Street Bank and Trust Company, the Plan custodian:

|   | <u>2012</u>       | <u>2011</u>       |
|---|-------------------|-------------------|
| Investments, at fair value:                   |                   |                   |
| Mutual funds                                  | \$ <u>176,598</u> | \$ <u>649,275</u> |
| Notes receivable from participants            | \$ <u>-</u>       | \$ <u>7,143</u>   |
| Investment income -                           |                   |                   |
| Net appreciation in fair value of investments | \$ <u>62,998</u>  |                   |
| Dividends                                     | \$ <u>26,323</u>  |                   |
| Interest income on notes receivable           | \$ <u>332</u>     |                   |

**NOTE 4. INVESTMENTS**

The following table presents investments that represent 5% or more of the Plan's net assets as of December 31:

|  | <u>2012</u>       | <u>2011</u> |
|--|-------------------|-------------|
| Mutual funds:                                    |                   |             |
| Goldman Sachs Income Strategies Fund - A         | \$ <u>104,448</u> | \$ 306,546  |
| Goldman Sachs Retirement Strategy 2050           | -                 | 46,048      |
| Franklin Growth Fund - R                         | 13,071            | 38,842      |
| Blackrock Lifepath 2040 - A                      | 12,464            | *           |
| Franklin Mutual Global Discovery Fund            | 11,984            | *           |
| Goldman Sachs Financial Square Prime Obligations | 9,290             | *           |

\* Less than 5% of net assets available for benefits.

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

|              |                  |
|--------------|------------------|
| Mutual funds | \$ <u>62,998</u> |
|--------------|------------------|

See Independent Auditors' Report.

BAR NZ 401(K) RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
December 31, 2012 and 2011

**NOTE 5. RISKS AND UNCERTAINTIES**

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

**NOTE 6. FAIR VALUE MEASUREMENTS**

The Plan classifies its investments as of December 31, 2012 and 2011, based upon an established fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy under FASB Accounting Standards Codification (ASC) 820 are described below:

- |         |  |
|---------|--|
| Level 1 | Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;  |
| Level 2 | Quoted prices in markets that are not considered to be active or financial instruments without quoted market prices, but for which all significant inputs are observable, either directly or indirectly; |
| Level 3 | Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.   |

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Shares of mutual funds are valued using the net asset value (NAV) provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market and is classified within Level 1 of the valuation hierarchy.

BAR NZ 401(K) RETIREMENT PLAN  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 2012 and 2011

**NOTE 6. FAIR VALUE MEASUREMENTS (CONTINUED)**

The following presents the hierarchy of investments at fair value as of December 31, 2012 and 2011:

| Assets at Fair Value as of December 31, 2012 |                   |                   |             |             |
|--|-------------------|-------------------|-------------|-------------|
|  | Fair Value        | Level 1           | Level 2     | Level 3     |
| Mutual Funds                                 |                   |                   |             |             |
| Fixed Income Funds                           | \$ 104,942        | \$ 104,942        | \$ -        | \$ -        |
| Growth and Income Funds                      | 40,742            | 40,742            | -           | -           |
| Equity Funds                                 | 12,563            | 12,563            | -           | -           |
| Other  | 18,351            | 18,351            | -           | -           |
| Total  | <u>\$ 176,598</u> | <u>\$ 176,598</u> | <u>\$ -</u> | <u>\$ -</u> |

| Assets at Fair Value as of December 31, 2011 |                   |                   |             |             |
|--|-------------------|-------------------|-------------|-------------|
|  | Fair Value        | Level 1           | Level 2     | Level 3     |
| Mutual Funds                                 |                   |                   |             |             |
| Fixed Income Funds                           | \$ 331,739        | \$ 331,739        | \$ -        | \$ -        |
| Growth and Income Funds                      | 217,172           | 217,172           | -           | -           |
| Equity Funds                                 | 73,443            | 73,443            | -           | -           |
| Other  | 26,921            | 26,921            | -           | -           |
| Total  | <u>\$ 649,275</u> | <u>\$ 649,275</u> | <u>\$ -</u> | <u>\$ -</u> |

**NOTE 7. PARTY IN INTEREST TRANSACTIONS**

The Plan document allowed for participant loans, classified as notes receivable from participants on the statement of net assets available for benefits. Participant loans are considered party in interest transactions. There were no notes receivable from participants as of December 31, 2012. Notes receivable from participants totaled \$7,143 as of December 31, 2011.

BAR NZ 401(K) RETIREMENT PLAN  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 2012 and 2011

**NOTE 8. RECONCILIATION TO FORM 5500**

The following reconciles the decrease in net assets per the financial statements to the decrease in net assets per the Form 5500 for the year ended December 31, 2012:

|   |                     |
|---|---------------------|
| Decrease in net assets per the financial statements | \$ (492,432)        |
| Employer matching contribution                      | 10,801              |
| Participant contributions                           | <u>1,811</u>        |
| Decrease in net assets per the Form 5500            | <u>\$ (479,820)</u> |

The following reconciles net assets available for benefits per the financial statements to net assets available for benefits per the Form 5500 as of December 31, 2011:

|   |                   |
|---|-------------------|
| Net assets per the financial statements | \$ 669,030        |
| Employer matching contribution          | (10,801)          |
| Participant contributions               | <u>(1,811)</u>    |
| Net assets per the Form 5500            | <u>\$ 656,418</u> |

There were no reconciling items between net assets available for benefits per the financial statements to net assets available for benefits per the Form 5500 as of December 31, 2012.

**NOTE 9. SUBSEQUENT EVENTS**

All plan assets were distributed subsequent to year-end as part of the plan termination. See Note 1, Plan termination.

Subsequent events have been evaluated through October 8, 2013, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

BAR NZ 401(K) RETIREMENT PLAN  
Plan No. 001; Employer Identification No. 82-0450361  
Schedule H, Line 4i -Schedule of Assets (Held at End of Year)  
December 31, 2012

| (a)  | (b) | (c)   | (d)  | (e)               |
|--|-----|---|------|-------------------|
|  |     | Description of<br>investment<br>including maturity<br>date, rate of<br>interest, collateral,<br>par, or maturity<br>value | Cost | Current value     |
| <u>Identity of issue, borrower, lessor, or similar party</u> |     |   |      |                   |
| <u>Mutual Funds:</u>   |     |   |      |                   |
| Goldman Sachs Income Strategies Fund - A                     |     | Mutual Fund   | **   | \$ 104,448        |
| Invesco International Growth - R                             |     | Mutual Fund   | **   | 1,788             |
| Goldman Sachs Government Income Fund - A                     |     | Mutual Fund   | **   | 2,138             |
| Goldman Sachs Core Fixed Income Fund - A                     |     | Mutual Fund   | **   | 494               |
| Oppenheimer International Bond Fund - N                      |     | Mutual Fund   | **   | 1,007             |
| Franklin Growth Fund - R                                     |     | Mutual Fund   | **   | 13,071            |
| Franklin Mutual Global Discovery Fund - R                    |     | Mutual Fund   | **   | 11,984            |
| Goldman Sachs Emerging Markets Equity Fund - A               |     | Mutual Fund   | **   | 98                |
| Goldman Sachs Growth and Income Fund - A                     |     | Mutual Fund   | **   | 634               |
| Goldman Sachs Small Cap Value Fund - A                       |     | Mutual Fund   | **   | 481               |
| Franklin High Income Fund - R                                |     | Mutual Fund   | **   | 197               |
| Templeton Foreign Fund - R                                   |     | Mutual Fund   | **   | 1,573             |
| Blackrock Lifepath 2020 - A                                  |     | Mutual Fund   | **   | 1,859             |
| Blackrock Lifepath 2030 - A                                  |     | Mutual Fund   | **   | 223               |
| Blackrock Lifepath 2040 - A                                  |     | Mutual Fund   | **   | 12,464            |
| Blackrock Lifepath 2050 - A                                  |     | Mutual Fund   | **   | 6,746             |
| Goldman Sachs Financial Square Prime Obligation              |     | Mutual Fund   | **   | 9,290             |
| Blackrock Lifepath Ret A                                     |     | Mutual Fund   | **   | 14                |
| Invesco Endeavor - R   |     | Mutual Fund   | **   | 1,608             |
| Dreyfus S&P 500 Index Fund                                   |     | Mutual Fund   | **   | 6,481             |
| Total  |     |   |      | <u>\$ 176,598</u> |

\*\* - The cost of participant directed investments is not required to be disclosed



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

Plan Name BAR NZ 401(K) RETIREMENT PLANEIN: 82-0450361Plan Sponsor's Name BAR NZ, INC.PN: 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
|     |   | REGISTERED INVESTMENT COMPANY  |          |                   |
|     | GOLDMAN SACHS INCOME STRAT - A                            |  |          | 104,448           |
|     |   | REGISTERED INVESTMENT COMPANY  |          |                   |
|     | INVESCO INTL GROWTH - R                                   |  |          | 1,788             |
|     |   | REGISTERED INVESTMENT COMPANY  |          |                   |
|     | GS GOVERNMENT INCOME FUND - A                             |  |          | 2,138             |
|     |   | REGISTERED INVESTMENT COMPANY  |          |                   |
|     | GS CORE FIXED INCOME FUND - A                             |  |          | 494               |
|     |   | REGISTERED INVESTMENT COMPANY  |          |                   |
|     | OPPENHEIMER INTL BOND - N                                 |  |          | 1,007             |
|     |   | REGISTERED INVESTMENT COMPANY  |          |                   |
|     | FRANKLIN GROWTH FUND - R                                  |  |          | 13,071            |
|     |   | REGISTERED INVESTMENT COMPANY  |          |                   |
|     | FRANKLIN MUT GLB DISC - R                                 |  |          | 11,984            |

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

Plan Name BAR NZ 401(K) RETIREMENT PLANEIN: 82-0450361Plan Sponsor's Name BAR NZ, INC.PN: 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
|     | GS EMERGING MARKETS EQUITY - A                            | REGISTERED INVESTMENT COMPANY  |          | 98                |
|     | GS GROWTH & INCOME FUND - A                               | REGISTERED INVESTMENT COMPANY  |          | 634               |
|     | GS SMALL CAP VALUE FUND - A                               | REGISTERED INVESTMENT COMPANY  |          | 481               |
|     | FRANKLIN HIGH INCOME - R                                  | REGISTERED INVESTMENT COMPANY  |          | 197               |
|     | TEMPLETON FOREIGN FUND - R                                | REGISTERED INVESTMENT COMPANY  |          | 1,573             |
|     | BLACKROCK LIFEPAATH 2020 A                                | REGISTERED INVESTMENT COMPANY  |          | 1,859             |
|     | BLACKROCK LIFEPAATH 2030 A                                | REGISTERED INVESTMENT COMPANY  |          | 223               |

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

Plan Name BAR NZ 401(K) RETIREMENT PLANEIN: 82-0450361Plan Sponsor's Name BAR NZ, INC.PN: 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
|     | BLACKROCK LIFEPAATH 2040 A                                | REGISTERED INVESTMENT COMPANY  |          | 12,464            |
|     | BLACKROCK LIFEPAATH 2050 A                                | REGISTERED INVESTMENT COMPANY  |          | 6,746             |
|     | GS FIN SQUARE PRIME OBLIG SERV                            | REGISTERED INVESTMENT COMPANY  |          | 9,290             |
|     | BLACKROCK LIFEPAATH RET A                                 | REGISTERED INVESTMENT COMPANY  |          | 14                |
|     | INVESCO ENDEAVOR - R                                      | REGISTERED INVESTMENT COMPANY  |          | 1,608             |
|     | DREYFUS S & P 500 INDEX FUND                              | REGISTERED INVESTMENT COMPANY  |          | 6,483             |
|     |   |  |          |                   |