

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☒ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>COBA/SELECT SIRES, INC. AMENDED PENSION PLAN AND TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/07/1973</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/07/1973</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/07/1973</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>COBA/SELECT SIRES, INC.</u> <u>1224 ALTON DARBY ROAD</u> <u>COLUMBUS, OH 43228</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-4360593</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>614-878-5333</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>112900</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-4360593</u>	2c Sponsor's telephone number <u>614-878-5333</u>	2d Business code (see instructions) <u>112900</u>	
2b Employer Identification Number (EIN) <u>31-4360593</u>					
2c Sponsor's telephone number <u>614-878-5333</u>					
2d Business code (see instructions) <u>112900</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	10/15/2013 Date	KIM M HOUSE Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	10/15/2013 Date	KIM M HOUSE 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		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 123
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	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7 0
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

A Name of plan <u>COBA/SELECT SIRES, INC. AMENDED PENSION PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COBA/SELECT SIRES, INC.</u>	D Employer Identification Number (EIN) <u>31-4360593</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>
2	Assets:
a	Market value 2a <u>9482795</u>
b	Actuarial value 2b <u>9482795</u>
3	Funding target/participant count breakdown:
a	For retired participants and beneficiaries receiving payment..... 3a <u>46</u> <u>4777801</u>
b	For terminated vested participants..... 3b <u>16</u> <u>1246358</u>
c	For active participants:
(1)	Non-vested benefits..... 3c(1) <u>487933</u>
(2)	Vested benefits..... 3c(2) <u>4417336</u>
(3)	Total active 3c(3) <u>61</u> <u>4905269</u>
d	Total 3d <u>123</u> <u>10929428</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>6.91</u> %
6	Target normal cost..... 6 <u>25000</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/11/2013</u> Date
<u>JEFFREY A. SCHAPPEL, EA, MAAA</u> Signature of actuary	<u>11-07786</u> Most recent enrollment number
<u>CBIZ BENEFITS & INSURANCE, INC.</u> Type or print name of actuary	<u>216-447-9000</u> Telephone number (including area code)
<u>6050 OAK TREE BLVD, SUITE 500</u> <u>CLEVELAND, OH 44131</u> Firm name	
<u>Address of the firm</u>	

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II		Beginning of Year Carryover Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	465823
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	465823
10	Interest on line 9 using prior year's actual return of <u>-1.22</u> %		-5683
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		721863
	b Interest on (a) using prior year's effective interest rate of <u>6.18</u> % except as otherwise provided (see instructions)		44611
	c Total available at beginning of current plan year to add to prefunding balance		766474
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	460140

Part III		Funding Percentages	
14	Funding target attainment percentage	14	82.55 %
15	Adjusted funding target attainment percentage	15	86.80 %
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	71.30 %
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
12/05/2012	3887751	0			
			Totals ►	18(b)	3887751
				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 0
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 3646709
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	25000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	1446633	609630	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	634630	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	634630	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	3646709	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	3012079	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

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

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

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

A Name of plan <u>COBA/SELECT SIRES, INC. AMENDED PENSION PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COBA/SELECT SIRES, INC.</u>	D Employer Identification Number (EIN) <u>31-4360593</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MANNING & NAPIER ADVISORS, INC.

45-3328488

(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 16	NONE	28165	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY WEALTH SERVICES

04-3523567

(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?
18	NONE	10282	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SAGE ADVISORY SERVICES

74-2798841

(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	2859	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

ATLANTA SOSNOFF CAPITAL, LLC

20-0461050

(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	2123	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DANA INVESTMENT ADVISORS, INC.

39-1512278

(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	3544	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

IRONWOOD INVESTMENT MANAGEMENT, LLC

04-3386084

(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	1464	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

INVESCO ADVISERS, INC.

58-1707262

(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	3897	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>COBA/SELECT SIRES, INC. AMENDED PENSION PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COBA/SELECT SIRES, INC.</u>	D Employer Identification Number (EIN) <u>31-4360593</u>	

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)	595000	0
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	7	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	530263	0
(2) U.S. Government securities.....	1c(2)	1421485	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	724889	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	4909093	0
(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)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1312026	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	9492763	0

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	9492763	0
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	3876813	
(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)		3876813

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	5995	
(B) U.S. Government securities	2b(1)(B)	15484	
(C) Corporate debt instruments	2b(1)(C)	24459	
(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)		45938

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	56054	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	80573	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		136627

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	24712966	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	24325125	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		387841
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	124882	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		124882

		(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)		-4823
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		4567278

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	14006697	
(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)		14006697
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	53344	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		53344
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		14060041

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-9492763
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: **BALESTRA, HARR & SCHERER CPA'S INC.**

(2) EIN: **34-1413363**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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.			

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

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

A Name of plan <u>COBA/SELECT SIRES, INC. AMENDED PENSION PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COBA/SELECT SIRES, INC.</u>	D Employer Identification Number (EIN) <u>31-4360593</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>34-4360593</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>94</u>

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

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

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

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

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): _____



Balestra, Harr & Scherer, CPAs, Inc.

INDEPENDENT AUDITOR'S REPORT

To the Trustees
COBA/Select Sires, Inc. Pension Plan
Columbus, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of COBA/Select Sires, Inc. Pension Plan, which comprise the statements of net assets available for pension benefits and of accumulated plan benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for pension benefits and of changes in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of COBA/Select Sires, Inc. Pension Plan as of December 31, 2012 and 2011, and the changes in its financial status for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information on pages 15 through 24, are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Emphasis of Matter

As discussed in the Notes to Financial Statements, the Board of Directors of COBA/Select Sires, Inc., the Plan's Sponsor, took action to terminate the Plan during 2012. All Plan assets were distributed to the participants of the Plan prior to December 31, 2012.

Circleville, Ohio
August 13, 2013

Balistreri, Han & Schenck, CPAs

**Schedule SB, line 19 –
Discounted Employer Contributions**

Date Paid	Contribution Amount	Contribution Due Date	Discounted to 01/01/2012
12/5/2012	\$142,792	4/15/2012	\$130,325
12/5/2012	\$142,792	7/15/2012	\$131,818
12/5/2012	\$142,792	10/15/2012	\$133,346
12/5/2012	\$142,792	1/15/2013	\$134,200
12/5/2012	<u>\$3,316,583</u>	9/15/2013	<u>\$3,117,020</u>
Total	\$3,887,751		\$3,646,709

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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.

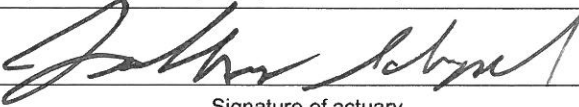
A Name of plan COBA/Select Sires, Inc. Amended Pension Plan and Trust	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF COBA/Select Sires, Inc.	D Employer Identification Number (EIN) 31-4360593
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2012</u>		
2 Assets:		
a Market value	2a	9,482,795
b Actuarial value	2b	9,482,795
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 46	4,777,801
b For terminated vested participants.....	3b 16	1,246,358
c For active participants:		
(1) Non-vested benefits	3c(1)	487,933
(2) Vested benefits	3c(2)	4,417,336
(3) Total active.....	3c(3) 61	4,905,269
d Total.....	3d 123	10,929,428
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	6.91
6 Target normal cost	6	25,000

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/11/2013</u>
	Signature of actuary	Date
Jeffrey A. Schapel, EA, MAAA		11-07786
	Type or print name of actuary	Most recent enrollment number
CBIZ Benefits & Insurance, Inc.		(216) 447-9000
	Firm name	Telephone number (including area code)
6050 Oak Tree Blvd, Suite 500		
Cleveland	OH 44131	
Address of the firm		

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

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

Schedule SB (Form 5500) 2012
v. 120126

**Schedule SB, Part V –
Statement of Actuarial Assumptions/Methods**

Interest Rate		<u>MAP-21</u>	<u>PPA</u>
	1 st Segment Rate	5.54%	2.06%
	2 nd Segment Rate	6.85%	5.25%
	3 rd Segment Rate	7.52%	6.32%
Mortality Rates	2012 Combined Mortality for healthy lives		
	Disability Mortality per IRS Rev. Ruling 96-7 for Disabled		
Retirement Age	All retirements are assumed to occur at Normal Retirement Date or attained age, if later.		
Withdrawal:	Table T-3 of the Actuary's Pension Handbook.		
Form of payment	All assumed to elect the normal form of payment.		
Employees excluded	Those not eligible to participate.		
Actuarial Value of Assets	Market Value of Assets		

**Schedule SB, Part V –
Summary of Plan Provisions**

- | | | |
|-----|---|---|
| 1. | <u>Anniversary Date</u> | January 1 |
| 2. | <u>Eligibility</u> | Full time salaried employees who have completed 6 months of service and attained age 20 1/2 shall become a participant on the January 1 following the date in which the eligibility requirements were met. |
| 3. | <u>Normal Retirement Date</u> | The first day of the month coinciding with or next following the later of the employee's 65th birthday or 5 years of participation. |
| 4. | <u>Normal Retirement Benefit</u> | A monthly pension for life equal to 2.3% Average Monthly Compensation times years of service, but not greater than 100% Average Monthly Compensation. |
| 5. | <u>Early Retirement Date</u> | First day of the month coinciding with or next following date of termination, provided the employee is age 55 or older and has 5 years of service. |
| 5a. | <u>Special Early Retirement</u> | 40 years of service, regardless of age. |
| 6. | <u>Early Retirement Benefit</u> | Accrued pension commencing at Normal Retirement Date, or a pension commencing at the Early Retirement Date, reduced 1/15 for each of the first 5 years, 1/30 for each of the next 5 years and actuarially thereafter. |
| 6a. | <u>Special Early Retirement Benefit</u> | Accrued pension not reduced for early age. |

**Schedule SB, Part V –
Summary of Plan Provisions**

- | | |
|-----------------------------------|---|
| 7. <u>Accrued Benefit</u> | The Normal Retirement Benefit as calculated above without additional accrual as of December 31, 2005. |
| 8. <u>Termination Eligibility</u> | Employee must have 5 or more years of service. |
| 9. <u>Termination Benefit</u> | 100% of the Accrued Benefit commencing at Normal Retirement Date. |
| 10. <u>Disability Eligibility</u> | Eligible for Social Security Disability Benefits. |
| 11. <u>Disability Benefit</u> | Frozen accrued pension preceding disablement payable at Normal Retirement Date. |
| 12. <u>Death Benefit</u> | Joint & 50% Survivor coverage is automatic for the spouse of any vested participant regardless of age. Benefit is payable after the later of (1) the participant's death, or (2) the date the participant would have reached the earliest permissible retirement age. |
| 13. <u>Changes</u> | None. |

**Schedule SB, line 26 –
Schedule of Active Participant Data**

	Years of credited service:										Total
	< 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	
Attained Age											
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	3	4	0	0	0	0	0	0	7
35 to 39	0	0	2	0	0	0	0	0	0	0	2
40 to 44	0	0	4	2	5	1	0	0	0	0	12
45 to 49	0	0	3	3	2	1	4	0	0	0	13
50 to 54	0	0	1	2	1	2	2	4	0	0	12
55 to 59	0	0	1	2	3	2	0	2	0	0	10
60 to 64	0	0	1	0	4	0	0	0	0	0	5
65 to 69	0	0	0	0	0	0	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	15	13	15	6	6	6	0	0	61

**Schedule SB, line 32 –
Schedule of Amortization Bases**

Type of Base	Date Established	Balance At Val Date	Payment	Years Remaining At Val Date
Shortfall	1/1/2008	\$ 1,054,242	\$370,523	3
Shortfall	1/1/2009	2,226,931	602,537	4
Shortfall	1/1/2010	(1,125,312)	(249,963)	5
Shortfall	1/1/2011	316,108	60,558	6
Shortfall	1/1/2012	(1,025,336)	(174,025)	7
Total		\$ 1,446,633	\$ 609,630	

COBA/SELECT SIRES, INC. PENSION PLAN

EIN 31-6150007
PLAN NUMBER 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR)

For the Year Ended December 31, 2012

(a) Identity of issue, borrower, lessor or similar property	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of Acquisitions	(d) Proceeds of Dispositions
US Treasury Bills	Par Value \$50,000 9/27/2012	\$ 49,996	\$ 49,996
US Govt Obligations	Par Value \$9,280,000 10/31/2012	9,284,350	9,284,350
Huntington Conservative Deposit Account	795,891.84 Shares	795,892	795,892
US Treasury Bills	Par Value \$695,000 3/31/2017	709,275	703,205
US Treasury Bills	Par Value \$453,000 3/15/2015	454,261	453,144
US Treasury Bills	Par Value \$251,000 4/30/2014	251,142	250,852
Federal National Mortgage	Par Value \$230,000 3/16/2015	229,279	229,695
US Treasury Bills	Par Value \$200,000 5/15/2021	231,265	225,135
US Treasury Bills	Par Value \$200,000 10/15/2014	200,315	200,825
US Treasury Bills	Par Value \$190,000 3/15/2015	190,018	190,060
US Treasury Bills	Par Value \$155,000 10/31/2016	157,168	158,394
US Treasury Bills	Par Value \$140,000 2/28/2017	153,508	154,118
FEDL HOME	360,000 Shares	125,175	120,661
Federal Home Loan Mortgage	Par Value \$90,000 3/27/2019	101,099	103,325
US Treasury Bills	Par Value \$86,000 2/28/2017	94,701	95,089
US Treasury Bills	Par Value \$75,000 5/31/2017	82,640	81,876
CONOCOPHILLIPS CDA FDG CO I	60,000 Shares	71,217	70,731
US Treasury Bills	Par Value \$60,000 5/15/2021	66,398	67,540
Federal Home Loan Mortgage	Par Value \$60,000 3/8/2017	59,805	60,352
US Treasury Bills	Par Value \$46,000 2/28/2017	50,462	50,639
HESS CORP	1,000 Shares	45,525	49,375
US Treasury Bills	Par Value \$44,000 3/31/2017	44,762	44,519
Federal Home Loan Mortgage	Par Value \$40,000 1/13/2022	41,686	41,216
CATERPILLAR	35,000 Shares	37,821	37,799
TOYOTA MOTOR CORPORATION	Par Value \$35,000 9/15/2021	37,602	37,324
WACHOVIA CORPORATION	Par Value \$35,000 5/1/2013	36,014	36,144
SEAGATE TECHNOLOGY	1,033 Shares	28,607	36,127

COBA/SELECT SIRES, INC. PENSION PLAN

EIN 31-6150007
PLAN NUMBER 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR) - Continued

For the Year Ended December 31, 2012

(a) Identity of issue, borrower, lessor or similar property	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of Acquisitions	(d) Proceeds of Dispositions
US Treasury Bills	Par Value \$35,000 10/31/2016	\$ 35,342	\$ 35,766
ACCENTURE	632 Shares	41,074	35,207
MASTERCARD	80 Shares	32,360	34,224
US Treasury Bills	Par Value \$30,000 12/31/2016	33,164	33,440
GOLDMAN SACHS	Par Value \$30,000 10/1/2016	32,593	33,273
SIMON PROP GP LP	Par Value \$30,000 2/1/2020	33,314	33,242
AMERISOURCEBERGEN	854 Shares	33,397	32,538
BORGWARNER Inc.	411 Shares	34,777	30,783
US Treasury Bills	Par Value \$30,000 10/31/2016	30,138	30,657
JUNIPER NETWORKS	1,620 Shares	35,419	29,827
JUNIPER NETWORKS	1,560 Shares	25,933	28,722
ORACLE CORPORATION	894 Shares	25,262	28,558
MACYS INC	864 Shares	34,642	28,444
E M C CORPORATION	1,050 Shares	25,832	28,173
ALCOA INC	Par Value \$26,000 8/15/2020	28,052	27,985
EBAY INC	599 Shares	24,193	27,659
ADVANCED AUTO PARTS	387 Shares	34,968	27,344
APACHE CORPORATION	325 Shares	32,654	27,303
TERADATA CORPORATION	362 Shares	24,879	27,121
FOOT LOCKER, INC	787 Shares	24,508	26,949
NOBLE ENERY, INC	335 Shares	32,771	26,823
ALLIANCE DATA SYSTEMS CORP	192 Shares	24,278	26,061
WALMART STORES INC	357 Shares	21,917	25,796
EXPEDIA INC.	492 Shares	22,151	25,788
DR PEPPER SNAPPLE GROUP	569 Shares	24,395	25,723
CBS CORP	717 Shares	22,971	25,705
COCA COLA	642 Shares	23,100	25,338
INTEL CORP	965 Shares	26,900	25,256
EOG RESOURCES INC	297 Shares	32,793	25,244
TJX COMPANIES	547 Shares	22,523	25,034
VALMONT INDUSTRIES	193 Shares	21,938	24,981
AMGEN INC	301 Shares	20,403	24,936
CA INC	958 Shares	26,829	24,806
ALCOA INC	2,840 Shares	29,327	24,798
ELECTRONIC ARTS INC	1,780 Shares	31,461	24,384
CELGENE CORPORATION	342 Shares	26,882	24,109
TRANSDIGM GROUP INC	175 Shares	20,236	24,070
WALT DISNEY COMPANY	478 Shares	22,927	23,999
ACTAVIS INC	304 Shares	21,728	23,960
FIDELITY NATIONAL INFORMATION SERVICES	749 Shares	25,316	23,721
W.A.B. TECHNOLOGIES	296 Shares	21,930	23,686
COVIDIEN PLC	412 Shares	22,383	23,406
QUANTA SERVICES	951 Shares	22,034	23,350
AMADEUS IT	3 Shares	58	59

COBA/SELECT SIRES, INC. PENSION PLAN

EIN 31-6150007
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SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR) - Continued

For the Year Ended December 31, 2012

(a) Identity of issue, borrower, lessor or similar property	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of Acquisitions	(d) Proceeds of Dispositions
GNC HOLDINGS INC	649 Shares	\$ 22,725	\$ 23,220
BLACKROCK INC	139 Shares	28,228	23,168
WYNDHAM WORLDWIDE	445 Shares	20,176	22,901
PALL CORP	410 Shares	21,562	22,835
ABBOTT LABORATORIES	347 Shares	21,063	22,818
RAYTHEON COMPANY	402 Shares	21,889	22,686
CUMMINS INC	248 Shares	30,063	22,433
DAVITA INC	228 Shares	20,350	22,213
COACH INC	396 Shares	30,059	22,071
EATON CORP	594 Shares	29,514	21,961
HONEYWELL INTERNATIONAL	415 Shares	25,409	21,800
DOLLAR GENERAL CORP	428 Shares	22,121	21,774
RANGE RESOURCES	300 Shares	17,643	20,876
QUALCOMM INC	330 Shares	20,386	20,822
BB & T CORP	647 Shares	20,455	20,517
Petroleo Brasileiro	950 Shares	17,943	20,294
DIGITAL REALTY TRUST	265 Shares	19,270	20,032
MANNING & NAPIER INTL SERIES CL S	2,486.335 Shares	19,791	19,891
OIL STATES INTERNATIONAL	248 Shares	19,682	19,842
UNITEDHEALTH GROUP	363 Shares	21,762	19,261
EASTMAN CHEMICAL GROUP	343 Shares	17,687	18,937
PHILIP MORRIS INTERNATIONAL	200 Shares	17,397	18,626
OCCIDENTAL PETROLEUM	185 Shares	18,323	18,281
ALLIANCE DATA SYSTEMS CORP	138 Shares	17,450	18,236
WALMART STORES INC	267 Shares	16,392	18,234
PPG INDUSTRIES	161 Shares	16,442	17,532
FMC CORP	320 Shares	16,865	17,410
NEXTERA ENERGY	249 Shares	16,911	17,141
GNC HOLDINGS INC	454 Shares	15,897	17,124
VERIZON COMMUNICATIONS	385 Shares	14,816	16,821
WYNDHAM WORLDWIDE	323 Shares	14,645	16,604
TERADATA CORPORATION	237 Shares	16,288	16,506
AIRGAS INC	205 Shares	18,140	16,454
CONOCOPHILLIPS	286 Shares	16,864	16,310
ALLSCRIPTS HEALTHCARE SOLUTIONS	1,430 Shares	23,391	16,223
FMC CORP	316 Shares	16,654	16,159
COCA COLA	210 Shares	15,112	15,977
TRANSDIGM GROUP INC	121 Shares	13,992	15,414
SOUTHWEST	1,680 Shares	13,819	15,327
CATERPILLAR	170 Shares	19,082	15,318
MASTERCARD	36 Shares	15,637	15,298
FEDERAL HOME LOAN MORTGAGE	Par Value \$15,000	14,882	15,088
	3/8/2017		
UNITED TECHNOLOGIES	180 Shares	14,428	14,996
EASTMAN CHEMICALS	308 Shares	15,882	14,722
DAVITA INC	150 Shares	13,388	14,337
AMGEN INC	196 Shares	13,286	14,198
AUTODESK INC	400 Shares	13,125	13,991
AIRGAS INC	171 Shares	15,131	13,711
SCHNEIDER	10 Shares	131	101

COBA/SELECT SIRES, INC. PENSION PLAN

EIN 31-6150007
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SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR) - Continued

For the Year Ended December 31, 2012

(a) Identity of issue, borrower, lessor or similar property	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of Acquisitions	(d) Proceeds of Dispositions
NORFOLK SOUTHERN GROUP	180 Shares	\$ 12,428	\$ 13,492
CA INC	512 Shares	14,339	13,473
JPMORGAN CHASE & CO	285 Shares	12,878	13,172
INTEL CORP	489 Shares	13,631	12,785
ABBOTT LAB	203 Shares	12,322	12,763
EOG RESOURCES	110 Shares	11,549	12,195
APACHE CORP	130 Shares	12,310	11,557
COVIDIEN PLC	208 Shares	11,300	10,984
CITIGROUP	295 Shares	10,323	10,922
SEAGATE TECHNOLOGIES	445 Shares	12,323	10,903
CAPITAL ONE FINANCIAL	191 Shares	9,934	10,877
MANNING & NAPIER CORE PLUS BOND FD	962.92 Shares	10,611	10,814
EXPRESS SCRIPTS HOLDING	200 Shares	10,116	10,626
LAS VEGAS SANDS CORP	179 Shares	9,634	10,616
LAS VEGAS SANDS CORP	179 Shares	9,432	10,616
VIACOM INC	206 Shares	9,968	10,476
BIOGEN IDEC	81 Shares	9,666	10,240
BROADCOM CORP	259 Shares	9,608	10,202
OIL STATES INTERNATIONAL	164 Shares	13,015	10,201
UNITED PARCEL SERVICE	133 Shares	10,262	10,171
CHARLES SCWAB CORP	678 Shares	9,393	10,133
MONDELEZ INTERNATIONAL	249 Shares	9,619	10,121
VMWARE INC	92 Shares	9,350	10,040
PNC FINANCIAL SERVICES	157 Shares	9,387	10,019
WALT DISNEY COMPANY	227 Shares	8,947	10,014
CHARLES SCWAB CORP	669 Shares	9,429	9,998
GENERAL MOTORS	390 Shares	8,885	9,995
BIOGEN IDEC	78 Shares	9,696	9,861
V F CORP	65 Shares	9,710	9,807
NORDSTROM	176 Shares	9,300	9,734
NORDSTROM	175 Shares	9,628	9,679
WALT DISNEY COMPANY	216 Shares	8,898	9,528
FOOT LOCKER	318 Shares	9,903	9,246
SCHLUMBERG	129 Shares	9,883	9,093
GENERAL MOTORS	346 Shares	8,703	8,868
LAS VEGAS SANDS CORP	148 Shares	7,515	8,777
DOLLAR GENERAL	154 Shares	7,959	8,239
HONEYWELL	147 Shares	9,000	7,912
BB & T COR	262 Shares	8,283	7,811
MONSANTO COMPANY	97 Shares	8,144	7,763
CISCO SYSTEMS	474 Shares	9,345	7,763
EBAY INC	183 Shares	7,391	7,742
CONOCOPHILLIPS	142 Shares	8,373	7,675
ELECTRONIC ARTS	550 Shares	7,971	7,534
AMAZON.COM	30 Shares	5,407	7,229
CATERPILLAR	79 Shares	9,170	7,118
PHILLIPS 66	214 Shares	7,500	6,845
POTASH COR	154 Shares	6,614	6,646
CGI GROUP	255 Shares	5,158	6,205
CGI GROUP	7 Shares	142	158

COBA/SELECT SIRES, INC. PENSION PLAN

EIN 31-6150007
PLAN NUMBER 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR) - Continued

For the Year Ended December 31, 2012

(a) Identity of issue, borrower, lessor or similar property	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of Acquisitions	(d) Proceeds of Dispositions
VERIZON CO	140 Shares	\$ 5,388	\$ 6,124
MICROSOFT	195 Shares	6,293	5,979
GILEAD SCI	123 Shares	6,904	5,803
CELGENE CO	88 Shares	6,917	5,604
PEARSON SP	290 Shares	5,392	5,598
AMADEUS IT	266 Shares	5,176	5,531
EXPEDIA IN	116 Shares	5,223	5,371
SCHNEIDER	390 Shares	4,415	4,939
BRITISH SK	115 Shares	5,037	4,893
PEARSON SP	225 Shares	4,183	4,401
POTASH COR	100 Shares	3,941	4,375
VOLKSWAGEN	120 Shares	3,651	4,329
SAP AG SPO	66 Shares	3,663	4,271
BRITISH SK	88 Shares	3,859	4,252
KROGER CO	180 Shares	4,044	4,096
GALAXY ENT	170 Shares	5,226	4,092
SUNCOR ENE	117 Shares	3,268	3,818
PUBLICIS G	296 Shares	3,924	3,800
AMERICA MO	142 Shares	3,425	3,713
ELECTRONIC	270 Shares	5,080	3,699
SWEDBANK A	203 Shares	2,947	3,640
VOLKSWAGEN	100 Shares	3,623	3,607
PUBLICIS G	280 Shares	3,722	3,595
ANN INC CO	150 Shares	3,681	3,594
GRUPO TELE	154 Shares	3,309	3,592
BAIDU INC	27 Shares	2,977	3,534
EATON CORP	94 Shares	4,671	3,521
FOMENTO EC	40 Shares	2,829	3,440
BRIGGS & S	210 Shares	3,270	3,438
SAP AG SPO	53 Shares	3,113	3,430
BRIGGS & S	205 Shares	3,507	3,356
ANN INC CO	140 Shares	3,373	3,355
BRAMBLES L	238 Shares	3,316	3,351
WORLEYPARS	120 Shares	3,703	3,303
AMERICA MO	124 Shares	3,353	3,243
CUMMINS IN	35 Shares	4,243	3,138
REED ELSEV	86 Shares	3,005	3,121
GALAXY ENT	107 Shares	3,160	3,081
COACH INC	49 Shares	3,719	2,814
BANCO BRAD	156 Shares	2,204	2,688
MANNING & NAPIER HIGH YIELD BD SRS S	242.318 Shares	2,559	2,666
ACCO BRAND	265 Shares	2,502	2,634
THE DOLAN	410 Shares	3,051	2,541
LTX-CREDEN	385 Shares	2,576	2,479
ROCKVILLE	215 Shares	2,399	2,433
BAIDU INC	18 Shares	2,076	2,356
CABOT CORP	60 Shares	2,362	2,282
LAS VEGAS	38 Shares	1,930	2,148
BG GROUP A	100 Shares	2,309	2,063
VMWARE INC	3 Shares	305	296

COBA/SELECT SIRES, INC. PENSION PLAN

EIN 31-6150007
PLAN NUMBER 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR) - Continued

For the Year Ended December 31, 2012

(a) Identity of issue, borrower, lessor or similar property	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of Acquisitions	(d) Proceeds of Dispositions
KINGFISHER	224 Shares	\$ 1,912	\$ 2,050
CNOOC LIM	10 Shares	1,887	2,013
BAIDU INC	15 Shares	1,645	1,964
COMPASS GR	170 Shares	1,614	1,928
NESTLE SA	30 Shares	1,752	1,853
BUNZL ADR	20 Shares	1,367	1,744
FANUC CORP	61 Shares	1,648	1,714
QUIKSILVER	770 Shares	3,611	1,652
NIDEC CORP	76 Shares	1,602	1,604
NOVO-NORDI	10 Shares	1,396	1,568
BANCO BRAD	90 Shares	1,284	1,551
IMPERIAL T	20 Shares	1,421	1,546
GRUPO TELE	66 Shares	1,444	1,539
TEVA PHARM	37 Shares	1,506	1,512
KEY ENERGY	210 Shares	2,103	1,508
RTI INTL M	70 Shares	1,510	1,483
REED ELSEV	40 Shares	1,239	1,452
REED ELSEV	40 Shares	1,358	1,452
TAIWAN SEM	100 Shares	1,446	1,446
COCA-COLA	50 Shares	1,251	1,441
ROCKVILLE	125 Shares	1,458	1,414
GRUPO TELE	60 Shares	1,260	1,399
TRANSCANAD	30 Shares	1,266	1,393
SYNGENTA A	20 Shares	1,306	1,387
BANCO BRAD	80 Shares	1,516	1,378
BRITISH SK	28 Shares	1,315	1,353
BRITISH SK	28 Shares	1,226	1,353
ROCHE HOLD	30 Shares	1,281	1,344
POTASH COR	30 Shares	1,211	1,312
SUNCOR ENE	40 Shares	1,096	1,305
KEPPEL COR	70 Shares	1,127	1,287
KEPPEL COR	70 Shares	1,205	1,287
BG GROUP A	60 Shares	1,181	1,238
NESTLE SA	20 Shares	1,167	1,235
DENSO CORP	70 Shares	1,140	1,202
DANONE ADR	100 Shares	1,267	1,193
KINGFISHER	130 Shares	1,144	1,190
ADIDAS AG	30 Shares	1,080	1,168
GRUPO TELE	50 Shares	1,032	1,166
IMPERIAL T	15 Shares	1,193	1,159
COCA-COLA	40 Shares	1,085	1,153
COMPASS GR	100 Shares	998	1,134
CHEUNG KON	80 Shares	964	1,116
WORLEYPARS	40 Shares	1,008	1,101
KINGFISHER	120 Shares	985	1,098
MAXWELL TE	180 Shares	1,233	1,095
REED ELSEV	30 Shares	1,030	1,089
HUTCHISON	60 Shares	1,152	1,080
SWEDBANK A	60 Shares	917	1,076
CANON INC	10 Shares	459	348

COBA/SELECT SIRES, INC. PENSION PLAN

EIN 31-6150007
PLAN NUMBER 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR) - Continued

For the Year Ended December 31, 2012

(a) Identity of issue, borrower, lessor or similar property	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of Acquisitions	(d) Proceeds of Dispositions
VODAFONE G	40 Shares	\$ 1,104	\$ 1,051
SMITH & NE	20 Shares	968	1,048
AMERICA MO	40 Shares	962	1,046
BRITISH AM	10 Shares	1,014	1,045
BRITISH AM	10 Shares	943	1,045
BRITISH AM	10 Shares	939	1,045
DENSO CORP	60 Shares	911	1,030
INDUSTRIAL	90 Shares	993	1,030
PUBLICIS G	80 Shares	893	1,027
CENTRICA A	50 Shares	989	1,026
CENTRICA A	50 Shares	923	1,026
ERICSSON A	100 Shares	907	993
BRAMBLES L	70 Shares	879	986
BRAMBLES L	70 Shares	1,127	986
CHEUNG KON	70 Shares	965	976
TRANSCANAD	20 Shares	828	929
CANADIAN N	10 Shares	818	928
CANADIAN N	10 Shares	771	928
SHIRE ADR	10 Shares	868	918
SHIRE ADR	10 Shares	1,018	918
TOTAL SPON	20 Shares	856	909
COMPASS GR	80 Shares	831	908
POTASH COR	21 Shares	848	906
ABB LTD AD	50 Shares	783	903
HUTCHISON	50 Shares	863	900
ROCHE HOLD	20 Shares	880	896
ERICSSON A	90 Shares	785	894
JULIUS BAE	140 Shares	976	892
CIELO S A	30 Shares	880	891
KOMATSU AD	40 Shares	937	888
POTASH COR	20 Shares	871	875
BUNZL ADR	10 Shares	817	872
BUNZL ADR	10 Shares	805	872
FOMENTO EC	10 Shares	805	860
NIDEC CORP	40 Shares	781	844
NIDEC CORP	40 Shares	954	844
FANUC CORP	30 Shares	789	843
FANUC CORP	30 Shares	837	843
AMADEUS IT	40 Shares	797	832
TEVA PHARM	20 Shares	793	817
TEVA PHARM	20 Shares	790	817
TEVA PHARM	20 Shares	917	817
TOYOTA MOT	10 Shares	771	816
AMERICA MO	30 Shares	763	785
AMERICA MO	30 Shares	728	785
ADIDAS AG	20 Shares	751	779
IMPERIAL T	10 Shares	769	773
IMPERIAL T	10 Shares	728	773
JULIUS BAE	120 Shares	1,032	765
ABB LTD AD	20 Shares	435	361

COBA/SELECT SIRES, INC. PENSION PLAN

EIN 31-6150007
PLAN NUMBER 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR) - Continued

For the Year Ended December 31, 2012

(a) Identity of issue, borrower, lessor or similar property	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of Acquisitions	(d) Proceeds of Dispositions
SCHNEIDER	60 Shares	\$ 609	\$ 760
GALAXY ENT	26 Shares	799	749
L OREAL AD	30 Shares	655	749
L OREAL AD	30 Shares	672	749
ROYAL DUTC	10 Shares	690	735
ROYAL DUTC	10 Shares	646	735
ROYAL DUTC	10 Shares	750	735
TAIWAN SEM	50 Shares	703	723
VOLKSWAGEN	20 Shares	592	721
FRESENIUS	10 Shares	723	713
FRESENIUS	10 Shares	675	713
CIELO S A	23.9726 Shares	600	712
CANON INC	20 Shares	819	697
CANON INC	20 Shares	782	697
SYNGENTA A	10 Shares	633	694
SYNGENTA A	10 Shares	666	694
BHP BILLIT	10 Shares	624	691
BHP BILLIT	10 Shares	624	691
BHP BILLIT	10 Shares	819	691
UNILEVER N	20 Shares	654	688
UNILEVER N	20 Shares	635	688
WPP PLC AD	10 Shares	593	677
WPP PLC AD	10 Shares	617	677
WPP PLC AD	10 Shares	597	677
GAZPROM O	70 Shares	657	674
CENOVUS EN	20 Shares	620	665
INTERNATIO	10 Shares	524	650
SAP AG SPO	10 Shares	578	647
SAP AG SPO	10 Shares	605	647
NOVARTIS A	10 Shares	557	601
NOVARTIS A	10 Shares	555	601
DANONE ADR	50 Shares	647	596
PEARSON SP	30 Shares	585	587
TAIWAN SEM	40 Shares	552	578
GALAXY ENT	20 Shares	490	576
COCA-COLA	30 Shares	507	547
COCA-COLA	30 Shares	574	547
CHINA MOBI	10 Shares	509	531
CHINA MOBI	10 Shares	549	531
YAMADA DEN	10 Shares	542	531
YAMADA DEN	10 Shares	682	531
ANN INC CO	20 Shares	482	503
BNP PARIBA	30 Shares	717	479
INDUSTRIAL	40 Shares	584	458
GLAXOSMITH	10 Shares	467	451
GLAXOSMITH	10 Shares	462	451
BRITISH SK	10 Shares	438	423
BRIGGS & S	25 Shares	389	409
GAZPROM O	40 Shares	496	385
SCHNEIDER	30 Shares	394	380

COBA/SELECT SIRES, INC. PENSION PLAN

EIN 31-6150007
PLAN NUMBER 001

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

For the Year Ended December 31, 2012

(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)
Manning & Napier	MANNING & NAPIER CORE PLUS BOND FD (EXCPX)	n/a	\$ 614,332	n/a	-	\$ 606,674	\$ 614,332	\$ 7,658
Huntington National Bank and Trust	US Treasury Bills, Par Value \$453,000, 3/15/2015	454,261	453,144	n/a	-	454,261	453,144	(1,117)
Huntington National Bank and Trust	US Treasury Bills, Par Value \$695,000, 3/31/2017	709,275	703,205	n/a	-	709,275	703,205	(6,070)
Huntington National Bank and Trust	US Govt Obligations, Par Value \$9,280,000, 10/31/2012	9,284,350	9,284,350	n/a	-	9,284,350	9,284,350	-
Huntington National Bank and Trust	Huntington Conservative Deposit Account	795,892	795,892	n/a	-	795,892	795,892	-

COBA/SELECT SIRES, INC. PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PENSION BENEFITS

December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Trust managed by Huntington National Bank:		
Interest receivable	\$ -	\$ 7
Cash and money market funds	-	120,087
	<u>-</u>	<u>120,094</u>
Trust managed by Manning & Napier:		
Money market fund	-	410,176
U.S. Government and agency issues	-	1,421,485
Corporate bonds and notes	-	724,889
Equity mutual funds	-	1,312,026
Common stock	-	4,909,093
	<u>-</u>	<u>8,777,669</u>
NET ASSETS AVAILABLE FOR PENSION BENEFITS	\$ <u>-</u>	\$ <u>8,897,763</u>

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

COBA/SELECT SIRES, INC. PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PENSION BENEFITS

For the Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Employer contributions	\$ 4,471,470	\$ 1,020,000
Investment income:		
Net realized and unrealized gains (losses)	507,900	(353,144)
Interest	45,938	54,590
Dividends	<u>136,627</u>	<u>104,873</u>
Net investment income (loss)	<u>690,465</u>	<u>(193,681)</u>
 TOTAL ADDITIONS	 <u>5,161,935</u>	 <u>826,319</u>
 Distributions to participants	 14,006,697	 1,225,841
Trustee fees	<u>53,001</u>	<u>69,074</u>
 TOTAL DEDUCTIONS	 <u>14,059,698</u>	 <u>1,294,915</u>
 NET DECREASE	 (8,897,763)	 (468,596)
 Net assets available for pension benefits at beginning of year	 <u>8,897,763</u>	 <u>9,366,359</u>
 Net assets available for pension benefits at end of year	 <u>\$ -</u>	 <u>\$ 8,897,763</u>

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

COBA/SELECT SIRES, INC. PENSION PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS

December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Active participants	\$ -	\$ 5,145,255
Retired	-	5,393,376
Deferred	-	1,519,022
Total vested benefits	-	12,057,653
Nonvested benefits	-	602,030
TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	\$ -	\$ 12,659,683

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

COBA/SELECT SIRES, INC. PENSION PLAN

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS

For the Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 12,659,683</u>	<u>\$ 12,126,636</u>
Changes during the year attributed to:		
Change in assumptions	-	988,886
Benefits accumulated and noninvestment experience	591,791	156,321
Decrease in discount period	755,223	613,681
Benefits paid	<u>(14,006,697)</u>	<u>(1,225,841)</u>
Net increase (decrease)	<u>(12,659,683)</u>	<u>533,047</u>
 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT END OF YEAR	 <u>\$ -</u>	 <u>\$ 12,659,683</u>

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

COBA/SELECT SIRES, INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2012 and 2011

DESCRIPTION OF PLAN

The following brief description of the COBA/Select Sires, Inc. Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General - The Plan was a defined benefit pension plan covering substantially all employees of COBA/Select Sires, Inc. (the Sponsor). It was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

In 2005, the Board of Trustees voted to freeze the accrued benefits of the Plan as of December 31, 2005. At that time, each participant's accrued benefit became nonforfeitable. The Sponsor continued to fund the Plan but no additional benefits accrued to the participants.

In 2012, the Board of Trustees voted to terminate the Plan as of December 31, 2012. During 2012, the Plan completed the termination process and all assets of the Plan were distributed to the participants in the form of a lump sum payment or the purchase of an annuity for the benefit of the participant in accordance with the provisions of ERISA.

Pension Benefits - Following is a summary of the pension benefit formulas and information used to determine the benefits while the Plan was in place:

Normal Retirement Date	The first day of the month coinciding or next following the latter of the employee's 65th birthday or 5 years of participation.
Normal Retirement Benefit	Prior to 2005, participants were provided a monthly pension equal to 2.3% of the participant's average monthly pay (calculated as the average of the highest 5 annual salaries over the past 10 years) multiplied by the total number of years of service not to exceed 100% of average monthly pay. In December 2005, the Plan was frozen and benefits no longer accrued. In 2012 the Plan was terminated.
Early Retirement Date	First day of the month coinciding with or following date of termination provided the employee is within 10 years of normal retirement date and has 5 years of service.
Special Early Retirement	Employee may retire at 40 years of service, regardless of age.
Early Retirement Benefit	Accrued pension commencing at normal retirement date, or commencing at early retirement date, reduced 1/15 for each of the first five years and 1/30 for each of the next five years and reduced actuarially for each additional year thereafter the benefit precedes the normal retirement date.
Special Early Benefit	The accrued pension is not reduced for early age.
Accrued Benefit	Prior to 2005, normal retirement benefit, as calculated under normal retirement benefit, multiplied by a fraction of which the numerator was credited service to date, and the denominator, was projected credited service at normal retirement date. After 2005, benefits no longer accrued.

COBA/SELECT SIRES, INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2012 and 2011

DESCRIPTION OF PLAN - Continued

Pension Benefits - Continued

Termination Eligibility	Employee must have 5 or more years of service.
Termination Benefit	100% of the accrued pension commencing at normal retirement date.
Disability Eligibility	Eligible for Social Security disability benefits.
Disability Benefit	Accrued pension as of December 31, preceding disability payable at normal retirement date.
Death Benefit	Joint and 50% survivor coverage was automatic for the spouse of any vested participant regardless of age. Benefit was payable after the latter of (1) the participant's death, or (2) the date the participant would have reached the earliest permissible retirement age.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Following are the significant accounting policies followed by the Plan:

Valuation of Investments - Investments were recorded at fair value, as determined by quoted market prices or net asset value, as of the last day of the Plan's year. The change in the fair value of investments during the year was reflected in the statement of changes in net assets available for pension benefits as unrealized appreciation (depreciation).

The realized gain or loss on investments is the difference between the proceeds received and the cost of the investments sold with cost being determined using the first-in, first-out method for common stock and the weighted average method for mutual funds.

In accordance with the terms of an agreement, the investment advisors had discretionary investment powers, and distributed Plan assets at the direction of the Trustees of the Plan. Trust assets were valued at their current fair value. Interest was recognized when earned.

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 and which are expected to be paid to present employees or their beneficiaries. Benefits under the Plan were based on employees' compensation during their years of credited service. The accumulated plan benefits for active employees were based on their compensation during the previous years ending on the date benefit information was presented (the valuation date). Benefits payable under circumstances of retirement, death, disability and termination of employment were included, to the extent they were deemed attributable to employee service rendered to the valuation date. Benefits provided by annuity contracts excluded from the Plan assets were excluded from accumulated plan benefits.

The actuarial present value of accumulated plan benefits was determined by an actuary, and was that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

COBA/SELECT SIRES, INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2012 and 2011

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Actuarial Present Value of Accumulated Plan Benefits - Continued - Significant actuarial assumptions used in the valuations as of December 31, 2011 were (a) life expectancy of participants, the 2011 Combined Mortality for Healthy Lives Table was used, (b) retirement age assumptions (the assumed average retirement age was normal retirement date or attained age, if later), (c) investment return rates of 8% for 2012 and 2011, (d) salary scale included no increase for 2012 or 2011 since the Plan was frozen and (e) turnover table T-3 of the Actuary's Pension Handbook. The 2011 valuations used a segmented current liability interest rate ranging from 1.99% to 5.26% as required by law. The noted changes in the actuarial assumptions resulted in a significant increase in the accumulated plan benefits. The foregoing actuarial assumptions used for 2011 were based on the presumption the Plan would continue. There was no actuarial present value of accumulated plan benefits as of December 31, 2012 as the Plan was terminated and all assets were distributed to participants prior to December 31, 2012.

Income Taxes - The Plan was exempt from income taxes as a pension plan under Internal Revenue Service Code Section 401(a). Accordingly, no provision for income taxes has been presented in the accompanying financial statements.

The Plan complied with ASC 740-10 related to uncertain tax positions. The standard prescribes a recognition threshold and a measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken on a tax return. Plan administration is not aware of any tax positions taken by the Plan on its tax returns that they consider to be uncertain. Tax returns for the years ended 2009, 2010 and 2011 are still open and subject to examination by the Internal Revenue Service.

Use of Estimates - The preparation of the 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 amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

Subsequent Events - Subsequent events were evaluated through August 13, 2013, which is the date the financial statements were available to be issued.

PLAN TERMINATION

The Board of Trustees voted to freeze the accrued benefits of the Plan as of December 31, 2005. As a result, the accrued benefits of each participant at that date became nonforfeitable and no additional benefits accrued after that date.

As noted previously, in August 2012, the Board voted to terminate the Plan and began the termination process. Participants were notified of the Plan termination and were offered all payment options available in the Plan, which included both lump sum payments and annuities. The Plan paid benefits to participants in the amount of \$14,006,354 during 2012, of which \$8,478,363 was paid as lump sums, \$569,526 was paid as annuities during the year prior to termination and \$4,958,465 was paid to purchase annuities for participants at termination. The assets were distributed in accordance with ERISA regulations prior to December 31, 2012. The Plan Sponsor contributed \$4,471,470 during 2012 to fund the Plan termination.

RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

Differences between the audited financial statements and the Form 5500 related to the recording of a receivable for contributions made after the end of the fiscal year for 2011.

COBA/SELECT SIRES, INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2012 and 2011

FUNDING POLICY

The Sponsor's funding policy prior to 2012 was to make annual contributions to the Plan in amounts required to fund employer normal cost and to amortize unfunded liability over 7 years, such that all employees' benefits would be fully provided for by the time they retire (within the minimum and maximum amounts required by ERISA). During 2012 they made contributions in the amount required to terminate the plan. Employer contributions to the Plan were \$4,471,470 for the year ended December 31, 2012 (\$1,020,000 during 2011).

INCOME TAX STATUS

The Internal Revenue Service (IRS) issued its latest determination letter on June 19, 1985, which stated that the Plan and its underlying trust qualified under the applicable provisions of the Internal Revenue Code and, therefore, was exempt from federal income taxes. The Trustees are not aware of any provision, action or event that has occurred that might affect the Plan's qualified status from the date of that letter through the termination date.

PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments were shares of funds managed by the Plan's investment advisors, as is customary in retirement plans. As a result, those transactions qualify as party-in-interest transactions. Certain administrative functions were performed by officers or employees of the Sponsor. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan were paid directly by the Sponsor and were not charged to the Plan.

INVESTMENTS

The Plan's investments were held by the Huntington National Bank administered trust funds and a trust fund managed by Manning & Napier. Investment amounts presented as of December 31, 2011 represent the fair values of those investments. The cost and related accumulated appreciation (depreciation) of investments by type held by the Plan at December 31, 2011 are summarized as follows:

	<u>Cost</u>	<u>Appreciation (Depreciation)</u>
Cash and money market funds	\$ 530,263	\$ -
U.S. Government and agency issues	1,398,068	23,417
Equity mutual funds	1,307,203	4,823
Debt mutual funds	-	-
Common stock	5,049,156	(140,063)
Corporate obligations	733,132	(8,243)

UNREALIZED APPRECIATION (DEPRECIATION) IN FAIR VALUE

During 2012 and 2011, the Plan's investments (including investments bought, sold, as well as held during the year) appreciated (depreciated) in value by \$120,059 and (\$371,389), respectively. Shown below is the unrealized gains and losses by investment type (excluding realized gains and losses). All investment values were from publicly traded sources with the exception of the U.S. Government and agency issues and certain corporate obligations which were from sources not actively published.

COBA/SELECT SIRES, INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2012 and 2011

UNREALIZED APPRECIATION (DEPRECIATION) IN FAIR VALUE - Continued

	<u>2012</u>	<u>2011</u>
Equity mutual funds	\$ (4,823)	\$ 19,097
Common stocks	140,056	(358,909)
Corporate bonds and obligations	8,243	(40,248)
U.S. Government and agency issues	<u>(23,417)</u>	<u>8,671</u>
Totals	<u>\$ 120,059</u>	<u>\$ (371,389)</u>

FAIR VALUE MEASUREMENTS

The Plan complied with ASC 820 *Fair Value Measurements and Disclosures* to account for and report fair value. ASC 820 provides a single definition of fair value, a framework for measuring fair value and expanded disclosures concerning fair value. The standard defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

Fair values of certain assets were determined based on the fair value hierarchy established in this standard, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Observable inputs are inputs that reflect assumptions market participants would use in pricing the asset or liability based on the best information available in the circumstances. The standard describes three levels within its hierarchy that may be used to measure fair value which are:

Level 1 - Values are based on unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2 - Values are based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Values are generated from unobservable inputs that are supported by little or no market activity and that are a significant component of the fair value of the assets or liabilities. These unobservable inputs would reflect management's estimates of assumptions that market participants would use in pricing related assets or liabilities. Valuation techniques might include the use of pricing models, discounted cash flow models or similar techniques.

A financial asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the classification of fair value assets and liabilities within the fair value hierarchy levels. Following is a description of the valuation methodologies that was used for assets measured at fair value at December 31, 2011:

Money market funds: Valued using the valuation of the underlying securities that the money market was invested in and classified as Level 2.

U.S. government securities and agency issues and corporate obligations: Values were estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows and these were classified as Level 2.

COBA/SELECT SIRES, INC. PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2012 and 2011

FAIR VALUE MEASUREMENTS - Continued

Mutual funds and common stocks: Valued at the closing net asset value or share price on the active market on which the individual securities were traded and classified as Level 1.

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

The following table presents the Plan's assets at fair value measured on a recurring basis and indicates the level within the fair value hierarchy that was utilized to determine such value:

Fair Value Measurements Using:				
	Fair Value	Quoted Prices in Active Markets for Identical Assets Level (1)	Significant Other Observable Inputs Level (2)	Significant Unobservable Inputs Level (3)
December 31, 2011				
Cash and money market funds	\$ 530,270	\$ 120,087	\$ 410,183	\$ -
Equity mutual funds	1,312,026	\$ 1,312,026		
Debt mutual funds	-	-	-	-
U.S. Government and agency issues	1,421,485	-	1,421,485	-
Common stock	4,909,093	4,909,093	-	-
Corporate bonds and obligations	724,889	-	724,889	-
Total	\$ 8,897,763	\$ 6,341,206	\$ 2,556,557	\$ -

REPORTABLE TRANSACTIONS

Transactions that represent 5% or more of the Plan's net assets (reportable transactions) are required to be separately identified in accordance with the provisions of Department of Labor Regulation 2520.103-10(b)(6). The Plan was terminated during 2012 and all Plan assets were distributed. Assets that were purchased and sold during 2012 that exceeded the threshold are reported in a separate supplemental schedule.

COBA/SELECT SIRES, INC. PENSION PLAN

SUPPLEMENTAL INFORMATION

December 31, 2012

COBA/SELECT SIRES, INC. PENSION PLAN

ORGANIZATIONAL DATA

December 31, 2012 and 2011

TRUSTEES

Lawrence E. Neel, Jr.	1130 Royal Court NE Lancaster, Ohio
Warren McLeod	15721 CR 431 Lindale, TX 75771
Bernard M. Heisner	1224 Alton Darby Creek Road Columbus, OH 43228
Kim M. House	1224 Alton Darby Creek Road Columbus, OH 43228
Rita Christopher	1224 Alton Darby Creek Road Columbus, OH 43228

OTHER

Type of plan - Defined benefit plan

Original plan effective - 1960

Date amended - January 1, 1989, October 12, 1994, January 1, 1997, and December 31, 2005

Legal name - COBA/Select Sires, Inc. Pension Plan

Fiscal year end - December 31

Tax status - Exempt under section 401(a) of the Internal Revenue Code

Tax return - Form 5500, due date July 31

Exemption letter dated – May 11, 2004

Actuarial valuation provided by CBIZ Benefits & Insurance Services of Ohio, Inc., Cleveland, Ohio 44131

Federal identification number - 31-6150007

COBA/SELECT SIREs, INC. PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PENSION BENEFITS BY FUND

For the Year Ended December 31, 2012

	Huntington National Bank Trust Funds	Manning & Napier Fidelity	Total
Employer contributions	\$ 4,237,751	\$ 233,719	\$ 4,471,470
Investment income:			
Net unrealized appreciation (depreciation) in value of investments	(7)	120,066	120,059
Interest	5,917	40,021	45,938
Dividends	-	136,627	136,627
Gains (losses) on sales (net)	(4,350)	392,191	387,841
Total investment income	1,560	688,905	690,465
TOTAL ADDITIONS	4,239,311	922,624	5,161,935
Distributions to participants	14,006,697	-	14,006,697
Trustee fees	5,188	47,813	53,001
TOTAL DEDUCTIONS	14,011,885	47,813	14,059,698
Net increase (decrease)	(9,772,574)	874,311	(8,897,763)
Transfer	9,652,480	(9,652,480)	-
Net assets available for pension benefits at beginning of year	120,094	8,777,669	8,897,763
Net assets available for pension benefits at end of year	\$ -	\$ -	\$ -