# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

**2012**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

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

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

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

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
SPFM, LP 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 11/01/2003

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

SPFM, LP

4310 WEST AVENUE
SAN ANTONIO, TX 78213-3033

**2b** Employer Identification Number (EIN) 74-2738856

**2c** Sponsor's telephone number 210-805-8931

**2d** Business code (see instructions) 424400

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/15/2013 | FRED BATTAH |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

Preparer's telephone number (optional)

**3a** Plan administrator's name and address [X] 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** | 127 |
| **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** | 130 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 9 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 139 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 139 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 79 |
| **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** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 3D

**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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)

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

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

**a Pension Schedules**

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

**b General Schedules**

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

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2012**

**This Form is Open to Public Inspection**

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

**A** Name of plan
SPFM, LP 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
SPFM, LP

**D** Employer Identification Number (EIN)
74-2738856

## 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) | 2007 | 2867 |
| **(2)** Participant contributions | 1b(2) | 4562 | 4720 |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 83532 | 98291 |
| **(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) | 1964348 | 2482674 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 2054449 | 2588552 |
| | **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 through1j) | 1k | | |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 2054449 | 2588552 |

## Part II Income and Expense Statement

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

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 163909 | |
| | **(B)** Participants | 2a(1)(B) | 275669 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 0 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 439578 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 4112 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 4112 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (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) | | 249570 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 693260 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 141703 | |
| (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) | | 141703 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 17394 |
| h Interest expense | 2h | | |
| i Administrative expenses: **(1)** Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 60 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 60 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 159157 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 534103 |
| 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)** [X] 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 [X] No

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

**(1)** Name: PADGETT, STRATEMANN & CO, LLP **(2)** EIN: 74-1650885

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

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

## Part IV Compliance Questions

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

During the plan year:

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

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 300000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

## Part V Trust Information (optional)

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2012**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
SPFM, LP 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
SPFM, LP

**D** Employer Identification Number (EIN)
74-2738856

## Part I Distributions

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

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

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

EIN(s): 06-0974148

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. ..... **3**

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# SPFM, LP 401(k) Plan

Financial Statements
and Supplemental Schedule

December 31, 2012 and 2011

# SPFM, LP 401(k) Plan

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PS&Co.

PS&Co. Padgett Stratemann

# Independent Auditor's Report

To the Plan Administrator
SPFM, LP 401(k) Plan

***Report on the Financial Statements***

We were engaged to audit the accompanying financial statements of SPFM, LP 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2012, and the related statement of changes in net assets available for benefits for the year 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

***Basis for Disclaimer of Opinion***

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

***Disclaimer of Opinion***

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

***Other Matter – Report on 2011 Financial Statements***

The statement of net assets available for benefits as of December 31, 2011 and the statement of changes in net assets available for benefits for the year then ended were compiled by us and, accordingly, we do not express an opinion or provide any assurance about whether the statements are in accordance with accounting principles generally accepted in the United States of America.

***Other Matter – Report on Supplementary Information***

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

***Report on Form and Content in Compliance With the Department of Labor's Rules and Regulations***

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

Padgett, Stratemann & Co., L.L.P.

Certified Public Accountants
October 14, 2013

# SPFM, LP 401(k) Plan

## Statements of Net Assets Available for Benefits

December 31, 2012 and 2011

| Assets | **2012 (Audited)** | 2011 (Compiled) |
|---|---|---|
| Investments – at fair value | **$ 2,482,674** | $ 1,964,348 |
| Receivables: | | |
| Participant contributions | **4,720** | 4,562 |
| Employer contributions | **2,867** | 2,007 |
| Notes receivable from participants | **98,291** | 83,532 |
| Total receivables | **105,878** | 90,101 |
| Net assets available for benefits | **$ 2,588,552** | $ 2,054,449 |

*Notes to the financial statements form an integral part of these statements.*

# SPFM, LP 401(k) Plan

## Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2012 and 2011

| | 2012 (Audited) | 2011 (Compiled) |
|---|---|---|
| Additions: | | |
| Investment income (loss): | | |
| Net appreciation (depreciation) in fair value of investments | **$ 220,187** | $ (111,353) |
| Dividends | **29,383** | 29,824 |
| Total investment income (loss) | **249,570** | (81,529) |
| Interest income on notes receivable from participants | **4,112** | 2,839 |
| Contributions: | | |
| Participants | **275,669** | 260,457 |
| Employer | **163,909** | 153,723 |
| Total contributions | **439,578** | 414,180 |
| Total additions | **693,260** | 335,490 |
| Deductions: | | |
| Benefits paid to participants | **(159,097)** | (69,212) |
| Administrative expenses | **(60)** | (32) |
| Total deductions | **(159,157)** | (69,244) |
| Net increase | **534,103** | 266,246 |
| Net assets available for benefits at beginning of year | **2,054,449** | 1,788,203 |
| Net assets available for benefits at end of year | **$ 2,588,552** | $ 2,054,449 |

*Notes to the financial statements form an integral part of these statements.*

# SPFM, LP 401(k) Plan

## Notes to the Financial Statements

### 1. Description of Plan

The following description of SPFM, LP 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan was restated and amended effective January 1, 2009.

***General***

The Plan is a defined contribution plan which covers all employees of SPFM, LP and Affiliate (collectively, the "Company" or "Plan Sponsor") who have completed 12 months of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

***Contributions***

The Company contributes 100% of the first 4% of eligible compensation, as defined in the Plan, a participant contributes to the Plan. Additional profit sharing amounts may be contributed at the option of the Company's Board of Directors. Contributions are subject to certain limitations.

Participants may elect to contribute up to 100% of eligible compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants are always 100% vested in their voluntary contributions.

***Participant Accounts***

Participants direct the investment of their contributions into various investment options offered by the Plan.

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

***Vesting***

Participants are vested immediately in their contributions, Company safe harbor contributions, and actual earnings thereon. All employer contributions are fully vested when contributed.

**1. Description of Plan (continued)**

***Notes Receivable From Participants***

Participants may borrow from their fund accounts a minimum of $1,000, up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest, as determined by the Plan administrator. Principal and interest are paid through payroll deductions.

Notes receivable from participants are reported at amortized principal balance plus accrued, but unpaid interest. Delinquent notes receivable from participants are classified as an asset on the statements of net assets available for benefits and continue to accrue interest until they are considered to be in default.

***Payment of Benefits***

On termination of service, a participant may elect to receive a lump-sum distribution equal to the value of the participant's vested interest in his or her account. Any balance under $5,000 is automatically paid out as soon as administratively possible. Hardship withdrawals are also available subject to certain limitations.

***Administrative Expenses***

Administrative expenses may be paid by either the Plan Sponsor or the Plan, as provided by the Plan document.

**2. Summary of Significant Accounting Policies**

***Use of Estimates***

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

***Basis of Accounting***

The accompanying financial statements are prepared on the accrual basis of accounting.

**2. Summary of Significant Accounting Policies (continued)**

***Investment Valuation and Income Recognition***

Investments are reported at fair value. Fair value is the price that would be recognized to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 5 for disclosure of the fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

***Payment of Benefits***

Benefits are recorded when paid.

***Subsequent Events***

The Plan has evaluated subsequent events through October 14, 2013, the date the financial statements were available to be issued.

**3. Information Certified and Provided by Reliance Trust Company**

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Reliance Trust Company ("Reliance"), the custodian of the Plan, has certified the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments and notes receivable from participants, as shown in the statements of net assets available for benefits and related disclosures as of December 31, 2012 and 2011

- Investment income (loss) and interest income on notes receivable from participants, as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2012 and 2011

- Investment information included in the accompanying schedule of assets (held at end of year) as of December 31, 2012

**3. Information Certified and Provided by Reliance Trust Company (continued)**

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

**4. Investments**

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

| | December 31, | |
|---|---|---|
| | **2012** | 2011 |
| Reliance Trust Company: | | |
| MFS Total Return Fund | **$ 438,196** | $ 364,712 |
| MFS Research International Fund | **333,534** | 267,958 |
| MFS Mid Cap Value Fund | **326,117** | 262,197 |
| Lord Abbett Small Cap Blended | **251,633** | 211,044 |
| Fixed Fund | **202,025** | 178,155 |
| American Funds Growth Fund | **186,247** | * |
| Blackrock Global Allocation | **153,027** | 109,822 |

*Did not meet 5% criteria at respective financial statement date.

The Plan's investments, including gains and losses on investments bought and sold, as well as held during the year, appreciated (depreciated) in fair value by $220,187 and ($111,353) for the years ended December 31, 2012 and 2011, respectively, all of which was attributable to mutual funds.

**5. Fair Value Measurements**

The Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC"), *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB's ASC, *Fair Value Measurements and Disclosures*, are described below:

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

**5. Fair Value Measurements (continued)**

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

- Mutual funds – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

**5. Fair Value Measurements (continued)**

The following table sets forth by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

| | December 31, 2012 | | | |
|---|---|---|---|---|
| | Total | Level 1 | Level 2 | Level 3 |
| Equity securities: | | | | |
| Mutual funds: | | | | |
| Stock investment funds | **$ 1,051,733** | **$ 1,051,733** | **$ -** | **$ -** |
| Asset allocation funds | **310,660** | **310,660** | **-** | **-** |
| Cash funds | **202,025** | **202,025** | **-** | **-** |
| International equity funds | **397,164** | **397,164** | **-** | **-** |
| Bond investment funds | **82,896** | **82,896** | **-** | **-** |
| Balanced funds | **438,196** | **438,196** | **-** | **-** |
| | **$ 2,482,674** | **$ 2,482,674** | **$ -** | **$ -** |

| | December 31, 2011 | | | |
|---|---|---|---|---|
| | Total | Level 1 | Level 2 | Level 3 |
| Equity securities: | | | | |
| Mutual funds: | | | | |
| Stock investment funds | $ 772,052 | $ 772,052 | $ - | $ - |
| Asset allocation funds | 213,287 | 213,287 | - | - |
| Cash funds | 178,155 | 178,155 | - | - |
| International equity funds | 326,177 | 326,177 | - | - |
| Bond investment funds | 109,965 | 109,965 | - | - |
| Balanced funds | 364,712 | 364,712 | - | - |
| | $ 1,964,348 | $ 1,964,348 | $ - | $ - |

**6. Party-in-Interest Transactions**

Certain Plan investments are shares of mutual funds managed by Reliance. Reliance is the custodian, as defined by the Plan and, therefore, these investments qualify as party-in-interest transactions.

The Plan Sponsor paid certain administrative expenses related to the Plan for the years ended December 31, 2012 and 2011.

## 7. Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

## 8. Tax Status

Effective November 1, 2003, the Plan adopted a nonstandardized form of a prototype plan. The prototype plan has received a determination letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The Plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

With a few exceptions, the Plan is no longer subject to United States federal income tax examinations by authorities for years before 2009.

## 9. Risks and Uncertainties

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

## 10. Significant Estimates and Concentrations

***Current Economic Conditions***

The current protracted economic decline continues to present employee benefit plans with difficult circumstances and challenges which, in some cases, have resulted in large and unanticipated declines in the fair value of investments. The financial statements have been prepared using values and information currently available to the Plan.

Given the volatility of current economic conditions, the values of assets recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the Plan.

**11. Reconciliation of Financial Statements to Form 5500**

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

| | December 31, | |
|---|---|---|
| | **2012** | 2011 |
| Net assets available for benefits per the financial statements | **$ 2,588,552** | $ 2,054,449 |
| Less contributions receivable | **(8,745)** | (6,569) |
| Net assets available for benefits per Form 5500 | **$ 2,579,807** | $ 2,047,880 |

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to Form 5500:

| | Years Ended December 31, | |
|---|---|---|
| | **2012** | 2011 |
| Net increase in net assets available for benefits per the financial statements | **$ 534,103** | $ 266,246 |
| Add prior year contributions receivable | **6,569** | - |
| Less current contributions receivable | **(8,745)** | (6,569) |
| Net income per Form 5500 | **$ 531,927** | $ 259,677 |

Supplemental Schedule

**SPFM, LP 401(k) Plan**

EIN: 74-2738856

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

Plan No.: 001

December 31, 2012

| Identity of Issuer, Borrower, or Similar Party | Description of Investment | Number of Units | Current Value |
|---|---|---|---|
| Reliance Trust Company*: | | | |
| MFS Total Return Fund | Mutual fund | 28,734 | $ 438,196 |
| MFS Research International Fund | Mutual fund | 22,490 | 333,534 |
| MFS Mid Cap Value Fund | Mutual fund | 22,124 | 326,117 |
| Lord Abbett Small Cap Blended | Mutual fund | 17,783 | 251,633 |
| Fixed Fund | Mutual fund | 202,025 | 202,025 |
| American Funds Growth Fund | Mutual fund | 6,721 | 186,247 |
| Blackrock Global Allocation | Mutual fund | 8,016 | 153,027 |
| Lord Abbett Fundamental Equity | Mutual fund | 8,977 | 116,519 |
| MFS Growth Allocation Fund | Mutual fund | 6,095 | 90,331 |
| Oppenheimer Gold and Special Mineral Fund | Mutual fund | 1,928 | 58,587 |
| MFS Value Fund | Mutual fund | 2,239 | 56,319 |
| MFS International New Discovery | Mutual fund | 2,117 | 49,577 |
| Oppenheimer Real Estate Fund | Mutual fund | 1,858 | 42,265 |
| MFS Conservative Allocation Fund | Mutual fund | 3,102 | 41,102 |
| Templeton Global Bond | Mutual fund | 2,393 | 32,017 |
| MFS Moderate Allocation Fund | Mutual fund | 1,837 | 26,200 |
| MFS Governmental Securities Fund | Mutual fund | 1,695 | 17,744 |
| Hartford Inflation Plus | Mutual fund | 1,398 | 16,905 |

**SPFM, LP 401(k) Plan**

EIN: 74-2738856

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

Plan No.: 001

December 31, 2012

(Continued)

| Identity of Issuer, Borrower, or Similar Party | Description of Investment | Number of Units | Current Value |
|---|---|---|---|
| Reliance Trust Company*: (continued) | | | |
| MFS Research Bond Fund | Mutual fund | 1,462 | $ 16,230 |
| American Funds New World Fund | Mutual fund | 265 | 14,053 |
| Invesco Mid Cap Core Equity Fund | Mutual fund | 349 | 7,332 |
| Janus Global Select | Mutual fund | 510 | 5,082 |
| Ridgeworth Small Cap Value Equity | Mutual fund | 120 | 1,632 |
| Participant loans | Interest rates ranging from 4.25% to 8.50% with various maturities | | 98,291 |
| | | | **$ 2,580,965** |

*Party-in-interest

Supplemental Schedule

**SPFM, LP 401(k) Plan**

EIN: 74-2738856

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

Plan No.: 001

December 31, 2012

| Identity of Issuer, Borrower, or Similar Party | Description of Investment | Number of Units | Current Value |
|---|---|---|---|
| Reliance Trust Company*: | | | |
| MFS Total Return Fund | Mutual fund | 28,734 | $ 438,196 |
| MFS Research International Fund | Mutual fund | 22,490 | 333,534 |
| MFS Mid Cap Value Fund | Mutual fund | 22,124 | 326,117 |
| Lord Abbett Small Cap Blended | Mutual fund | 17,783 | 251,633 |
| Fixed Fund | Mutual fund | 202,025 | 202,025 |
| American Funds Growth Fund | Mutual fund | 6,721 | 186,247 |
| Blackrock Global Allocation | Mutual fund | 8,016 | 153,027 |
| Lord Abbett Fundamental Equity | Mutual fund | 8,977 | 116,519 |
| MFS Growth Allocation Fund | Mutual fund | 6,095 | 90,331 |
| Oppenheimer Gold and Special Mineral Fund | Mutual fund | 1,928 | 58,587 |
| MFS Value Fund | Mutual fund | 2,239 | 56,319 |
| MFS International New Discovery | Mutual fund | 2,117 | 49,577 |
| Oppenheimer Real Estate Fund | Mutual fund | 1,858 | 42,265 |
| MFS Conservative Allocation Fund | Mutual fund | 3,102 | 41,102 |
| Templeton Global Bond | Mutual fund | 2,393 | 32,017 |
| MFS Moderate Allocation Fund | Mutual fund | 1,837 | 26,200 |
| MFS Governmental Securities Fund | Mutual fund | 1,695 | 17,744 |
| Hartford Inflation Plus | Mutual fund | 1,398 | 16,905 |

**SPFM, LP 401(k) Plan**

EIN: 74-2738856

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

Plan No.: 001

December 31, 2012

(Continued)

| Identity of Issuer, Borrower, or Similar Party | Description of Investment | Number of Units | Current Value |
|---|---|---|---|
| Reliance Trust Company*: (continued) | | | |
| MFS Research Bond Fund | Mutual fund | 1,462 | $ 16,230 |
| American Funds New World Fund | Mutual fund | 265 | 14,053 |
| Invesco Mid Cap Core Equity Fund | Mutual fund | 349 | 7,332 |
| Janus Global Select | Mutual fund | 510 | 5,082 |
| Ridgeworth Small Cap Value Equity | Mutual fund | 120 | 1,632 |
| Participant loans | Interest rates ranging from 4.25% to 8.50% with various maturities | | 98,291 |
| | | | **$ 2,580,965** |

*Party-in-interest