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
FOWLER PACKING COMPANY INC. RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1995

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

FOWLER PACKING COMPANY, INC.

8570 SOUTH CEDAR AVENUE
FRESNO, CA 93725

2b Employer Identification Number (EIN) 94-1742287

2c Sponsor's telephone number 559-834-5911

2d Business code (see instructions) 111300

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	DENNIS PARNAGIAN
	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**	834
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**	575
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	163
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	738
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	3
f	Total. Add lines **6d** and **6e**	**6f**	741
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	584
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	26
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 2R 2S 2T 3H

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)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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
FOWLER PACKING COMPANY INC. RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FOWLER PACKING COMPANY, INC.

D Employer Identification Number (EIN)
94-1742287

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).. . . . . [X] 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

AMERICAN FUNDS

95-1411037

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

GOLDMAN SACHS

13-5108880

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

JANUS

43-1804048

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

RS FUNDS

94-3321067

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

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

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

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

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

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

WELLS FARGO BANK, N.A.

94-1347393

(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?
15 37 49 50 52 60 62 63 64	SERVICE PROVIDER	7725	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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 [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

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

A Name of plan
FOWLER PACKING COMPANY INC. RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
FOWLER PACKING COMPANY, INC.

D Employer Identification Number (EIN)
94-1742287

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

a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO STABLE RETURN FUND N35

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
52-2251296-001	C	4576081

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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
FOWLER PACKING COMPANY INC. RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FOWLER PACKING COMPANY, INC.

D Employer Identification Number (EIN)
94-1742287

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)	1123262	1159677
(2) Participant contributions	1b(2)	4941	9514
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		67881
(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)		479222
(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)	407500	542957
(9) Value of interest in common/collective trusts	1c(9)	3543411	4576081
(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)	8775098	10361508
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	536827	0

		(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	14391039	17196840
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	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	14391039	17196840

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)	1159677	
(B) Participants	2a(1)(B)	564722	
(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)		1724399
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	18284	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		18285
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	38020	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	385520	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		423540
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	-231	
(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)		-231
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	78493	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		78493

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		67838
(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)		701129
c Other income	2c		397
d Total income. Add all **income** amounts in column (b) and enter total	2d		3013850

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	175788	
(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)		175788
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)		
(4) Other	2i(4)	32261	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		32261
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		208049

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		2805801
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: DEDEKIAN, GEORGE, SMALL & MARKARIAN **(2)** EIN: 77-0000369

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		5000000
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? ☐ **Yes** ☒ **No**

If "Yes," enter the amount of any plan assets that reverted to the employer this year **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
FOWLER PACKING COMPANY INC. RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FOWLER PACKING COMPANY, INC.

D Employer Identification Number (EIN)
94-1742287

Part I Distributions

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

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

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

EIN(s): 41-6257133

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):

FOWLER PACKING COMPANY, INC.
RETIREMENT PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT
AND
SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2012 AND 2011

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Dedekian,
George, Small
& Markarian
accountancy corporation

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
of Fowler Packing Company, Inc. Retirement Plan
Fresno, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Fowler Packing Company, Inc. Retirement Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

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

8080 North
Palm Avenue,
Suite 201
•
Fresno, CA
93711-5797
•
559/431-5500
Fax: 559/431-4937
www.cpaplus.com

Disclaimer of Opinion

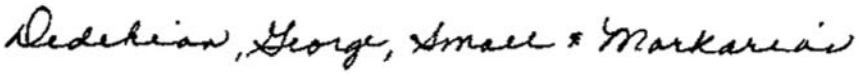
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule, Schedule H, Line 4i Schedule of Assets (Held at the End of Year), which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

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

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



Dedekian, George, Small & Markarian
Accountancy Corporation
October 15, 2013

FOWLER PACKING COMPANY, INC. RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

	2012	2011
ASSETS		
Investments at fair value	$ 15,484,692	$ 12,855,336
Receivables:		
Employer's contributions	1,159,677	1,123,262
Participants' contributions	9,514	4,941
Notes receivable from participants	542,957	407,500
Total receivables	1,712,148	1,535,703
Total assets	17,196,840	14,391,039
LIABILITIES		
Total liabilities	-	-
Net assets available for benefits	$ 17,196,840	$ 14,391,039

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

FOWLER PACKING COMPANY, INC. RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2012

ADDITIONS

Additions to net assets attributed to:	
Investment income (loss):	
Net appreciation in fair value of investments	$ 847,626
Interest	18,285
Dividends	423,540
	1,289,451
Contributions:	
Employer's	1,159,677
Participants'	564,722
	1,724,399
Total additions	3,013,850

DEDUCTIONS

Deductions from net assets attributed to:	
Benefits paid to participants	175,788
Other administration expenses	32,261
Total deductions	208,049
Net increase	2,805,801
Net assets available for benefits:	
Beginning of year	14,391,039
End of year	$ 17,196,840

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

1. DESCRIPTION OF THE PLAN

The following description of the Fowler Packing Company, Inc. Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Fowler Packing Company, Inc. (the "Company") who have one year of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan's Trustees are responsible for oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Trustees.

Contributions

The Plan provides for four types of contributions:

The first is the employee salary deferral feature. The maximum amount an individual can defer in the calendar year 2012 is $17,000. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The maximum amount of catch-up contributions for 2012 is $5,500. The employer shall determine the amount of salary reduction contribution in accordance with Salary Reduction Agreements voluntarily executed by each eligible participant. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 1 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. The automatic deferral percentage will increase each Plan Year, after year of automatic enrollment, so that the automatic deferral percentage is not less than the percentage set forth in the table below:

Plan Year	Automatic Deferral Percentage
1-2	3%
3	4%
4	5%
5 and thereafter	6%

1. DESCRIPTION OF THE PLAN (CONTINUED)

The second is an employer discretionary match. The employer will determine annually the amount of matching contribution it will deposit based on Company profitability. The 2012 matching contribution has been determined to be a grade formula equal to:

	Salary Deferral		Employer Match
First	$	100	100%
Next	$	1,000	10%
Next	$	5,000	2%

The third is the employer may make an annual employer discretionary contribution to the Plan depending on Company profits. In a year in which the employer makes a discretionary contribution it will be allocated to eligible employees in accordance with a contribution percentage determined for each level of participant classification. Participants will be designated into categories of Level One, Level Two, Level Three, Level Four, and Level Five.

The fourth allows the employer to make an annual Qualified Non-Elective Contribution (QNEC) to the Plan if necessary to pass the non-discrimination testing. The QNEC will be allocated only to non-highly compensated employees.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings. 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.

Participants are always 100% vested in their salary deferrals, QNEC, and employer discretionary matching contributions. Vesting refers to ownership in the employer discretionary contributions. Vesting is a percentage based on years of service with the employer. A year is a period beginning on January 1st and ending on December 31st. If 1,000 hours of service are completed during this period, the participant will receive credit for one year of vesting service.

1. DESCRIPTION OF THE PLAN (CONTINUED)

Vesting (Continued)

Vesting credit will be given according to the following table:

Years of Service	Vesting Percentages
1	0%
2	0%
3	0%
4	0%
5	100%

Participants will automatically become 100% vested in their employer account balance if they leave the service of the Company because of normal retirement or death.

Notes Receivable from Participants

Loans shall be made available to all qualifying participants on a reasonably equivalent basis. However, loans may not be made to an eligible employee who makes a rollover contribution and who has not satisfied the Plan's age, service, and entry date requirements. Loans are not considered distributions and are not subject to federal or state income taxes, provided they are repaid as required. While the employees do have to pay interest on their loans, both the principal and interest are reinvested in their accounts.

Forfeiture

Forfeitures arising from employer discretionary contributions will be used to fund employer matching contributions in the year immediately following the plan year in which the forfeiture occurs. Forfeitures arising from matching contribution accounts will be reallocated to remaining participants as an additional employer match. At December 31, 2012 and 2011, forfeited nonvested accounts totaled $4,096 and $2,371, respectively. Also, in 2012, employer discretionary contributions were reduced by $4,096 from forfeited nonvested accounts.

Payment of Benefits

Benefits are payable at normal retirement age, death, disability, or termination of service for any other reason. Normal retirement is age 65.

2. SUMMARY OF ACCOUNTING POLICIES

Date of Management's Review

Subsequent events were evaluated through October 15, 2013, the date which the financial statements were available to be issued.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodians. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2012 or 2011. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan.

Payment of Benefits

Benefits are recorded when paid.

2. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Operating Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account. Investment related expenses are included in other administrative expenses.

3. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information, included in the accompanying financial statements and supplemental schedule, was obtained from data that has been prepared and certified to be complete and accurate by the trustee.

	2012	2011
Corporate stocks, bonds, and debentures at fair value	$ 847,626	$ 12,855,336
Investment income (loss)	$ 1,289,451	$ (42,151)

4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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.

Level 2 Inputs to the valuation methodology include

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- 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, the level 2 input 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.

4. FAIR VALUE MEASUREMENTS (CONTINUED)

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

Cash equivalents & common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

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

Collective trust fund: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

4. FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods 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 methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 6,165,141	$ -	$ -	$ 6,165,141
Equity funds	3,111,212	-	-	3,111,212
Fixed income funds	1,068,765	-	-	1,068,765
Index funds	16,390	-	-	16,390
Total mutual funds	10,361,508		-	10,361,508
Cash equivalents	67,881	-	-	67,881
Common stocks	479,222	-	-	479,222
Collective fund – WF Stable Return	-	4,576,081	-	4,576,081
Total assets at fair value	$ 10,908,611	$ 4,576,081	$ -	$ 15,484,692

	Assets at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 4,926,108	$ -	$ -	$ 4,926,108
Equity funds	2,992,756	-	-	2,992,756
Fixed income funds	951,495	-	-	951,495
Index funds	13,000	-	-	13,000
Total mutual funds	8,883,359	-	-	8,883,359
Cash equivalents	27,589	-	-	27,589
Common stocks	400,977	-	-	400,977
Collective fund – WF Stable Return	-	3,543,411	-	3,543,411
Total assets at fair value	$ 9,311,925	$ 3,543,411	$ -	$ 12,855,336

4. FAIR VALUE MEASUREMENTS (CONTINUED)

During the year ended December 31, 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $847,626 as follows:

Common stock	$ 78,659
Mutual funds	701,129
Collective fund	67,838
	$ 847,626

Fair Value of Investments in Entities that Use NAV

	December 31, 2012			
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective fund – WF Stable Return	$ 4,576,081	N/A	Daily	Daily

	December 31, 2011			
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective fund – WF Stable Return	$ 3,543,411	N/A	Daily	Daily

The collective fund seeks to maintain safety of principal while obtaining a consistent, low volatility return superior to other high quality alternative over a full interest rate cycle. The collective fund will pursue its objective by actively managing a diversified portfolio of investment contracts, and the associated portfolio of underlying assets. All investment contract issuers and securities utilized by the collective fund must be rated investment grade by one of the Nationally Recognized Statistical Rating Organizations at time of purchase. For liquidity purposes, the collective fund attempts to maintain sufficient liquidity, as determined by the overall manager, by investing in cash and/or cash equivalents.

5. INVESTMENTS

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

	2012	2011
WF Coll Stable Return (N4), Common/Collective Trusts, 96,462 and 75,939 shares, respectively	$ 4,576,081	$ 3,543,411
WF Advtg Dow Jones Trgt 2040, Registered Investment Company, 158,842 and 132,314 shares, respectively	$ 2,612,949	$ 1,974,123
WF Advantage Emerging Gr Adm, Registered Investment Company, 97,225 and 86,277 shares, respectively	$ 1,193,926	$ 1,037,051
WF Advtg Dow Jones Trgt 2030, Registered Investment Company, 74,079 and 65,922 shares, respectively	$ 1,109,700	$ 913,985
WF Advtg Core Bnd Fnd Admn Class, Registered Investment Company, 82,850 and 73,931 shares, respectively	$ 1,068,766	$ 951,495
WF Advtg Dow Jones Trgt 2020, Registered Investment Company, 72,898 and 71,765 shares, respectively	$ 1,054,827	$ 986,773

6. RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Wells Fargo Bank, N.A. Wells Fargo Bank, N.A. is the trustee, custodian, and recordkeeper as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are included in other administrative expenses. As described in Note 2, the Plan made a direct payment to the recordkeeper of $600 which was not covered by revenue sharing. The Plan Sponsor pays directly any other fees related to the Plan's operations.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right, under the Plan, to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

8. TAX STATUS

The Internal Revenue Service has determined that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's consultant believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC.

9. RISKS AND UNCERTAINTIES

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

SUPPLEMENTAL SCHEDULE

FOWLER PACKING COMPANY, INC. RETIREMENT PLAN
SCHEDULE H, LINE 4I SCHEDULE OF ASSETS
(HELD AT THE END OF YEAR)

Fowler Packing Company, Inc. Retirement Plan 001
Fowler Packing Company, Inc. 94-1742287

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment, including maturity date, collateral, par or maturity value	(e) Current Value
*	WF Advisors Bank Deposit Sweep	Interest-bearing Cash	$ 45,978
*	WF Advtg Money Market Class A	Interest-bearing Cash	$ 21,903
	Costco Wholesale Corp	Corporate Stocks - Common	$ 461,760
	Sirius XM Radio, Inc.	Corporate Stocks - Common	$ 17,340
	Universal Express, Inc.	Corporate Stocks - Common	$ 14
	Xplore Technologies Corp	Corporate Stocks - Common	$ 108
*	WF Stable Return Fund (N35)	Common/Collective Trusts	$ 4,576,081
*	WF Advtg Core Bnd Fnd Admn Class	Registered Investment Company	$ 1,068,766
*	WF Advtg C&B Large Cap Val Adm	Registered Investment Company	$ 39,957
*	WF Advantage Index Fund Adm Cl	Registered Investment Company	$ 764,586
*	WF Advtg Capital Growth Admin	Registered Investment Company	$ 41,719
	Goldman Sachs Mid Cap Value A	Registered Investment Company	$ 144,970
	RS Investments Partners (A)	Registered Investment Company	$ 191,190
	AM Funds EuroPacific Growth	Registered Investment Company	$ 484,746
*	WF Advtg Dow Jones Trgt Today	Registered Investment Company	$ 309,808
*	WF Advtg Dow Jones Trgt 2010	Registered Investment Company	$ 545,769
*	WF Advtg Dow Jones Trgt 2020	Registered Investment Company	$ 1,054,827
*	WF Advtg Dow Jones Trgt 2030	Registered Investment Company	$ 1,109,700
*	WF Advtg Dow Jones Trgt 2040	Registered Investment Company	$ 2,612,949
*	WF Advtg Dow Jones Trgt 2050	Registered Investment Company	$ 532,088
	Janus Enterprise Fund Class T	Registered Investment Company	$ 141,381
*	WF Advantage Emerging Gr Adm	Registered Investment Company	$ 1,193,926
	Artisan International Fund	Registered Investment Company	$ 1,214
	Baron Small Cap Fund	Registered Investment Company	$ 2,793
	FMI Large Cap Fund	Registered Investment Company	$ 1,444
	Vanguard Total Stock Mkt Idx Inv	Registered Investment Company	$ 103,285
	Financial Select Sector SPDR	Registered Investment Company	$ 16,390
*	Participant Loans	Interest Rates (4.25% to 6.25%)	$ 542,957

* Indicates a party-in-interest, as defined by ERISA

FOWLER PACKING COMPANY, INC.
RETIREMENT PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT
AND
SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2012 AND 2011

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Dedekian,
George, Small
& Markarian
accountancy corporation

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
of Fowler Packing Company, Inc. Retirement Plan
Fresno, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Fowler Packing Company, Inc. Retirement Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

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

8080 North
Palm Avenue,
Suite 201
•
Fresno, CA
93711-5797
•
559/431-5500
Fax: 559/431-4937
www.cpaplus.com

Disclaimer of Opinion

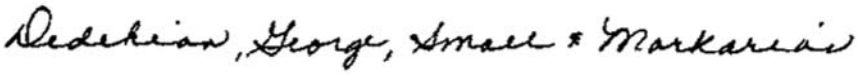
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule, Schedule H, Line 4i Schedule of Assets (Held at the End of Year), which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

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

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



Dedekian, George, Small & Markarian
Accountancy Corporation
October 15, 2013

FOWLER PACKING COMPANY, INC. RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

	2012	2011
ASSETS		
Investments at fair value	$ 15,484,692	$ 12,855,336
Receivables:		
Employer's contributions	1,159,677	1,123,262
Participants' contributions	9,514	4,941
Notes receivable from participants	542,957	407,500
Total receivables	1,712,148	1,535,703
Total assets	17,196,840	14,391,039
LIABILITIES		
Total liabilities	-	-
Net assets available for benefits	$ 17,196,840	$ 14,391,039

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

FOWLER PACKING COMPANY, INC. RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2012

ADDITIONS

Additions to net assets attributed to:	
Investment income (loss):	
Net appreciation in fair value of investments	$ 847,626
Interest	18,285
Dividends	423,540
	1,289,451
Contributions:	
Employer's	1,159,677
Participants'	564,722
	1,724,399
Total additions	3,013,850

DEDUCTIONS

Deductions from net assets attributed to:	
Benefits paid to participants	175,788
Other administration expenses	32,261
Total deductions	208,049
Net increase	2,805,801
Net assets available for benefits:	
Beginning of year	14,391,039
End of year	$ 17,196,840

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

1. DESCRIPTION OF THE PLAN

The following description of the Fowler Packing Company, Inc. Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Fowler Packing Company, Inc. (the "Company") who have one year of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan's Trustees are responsible for oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Trustees.

Contributions

The Plan provides for four types of contributions:

The first is the employee salary deferral feature. The maximum amount an individual can defer in the calendar year 2012 is $17,000. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The maximum amount of catch-up contributions for 2012 is $5,500. The employer shall determine the amount of salary reduction contribution in accordance with Salary Reduction Agreements voluntarily executed by each eligible participant. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 1 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. The automatic deferral percentage will increase each Plan Year, after year of automatic enrollment, so that the automatic deferral percentage is not less than the percentage set forth in the table below:

Plan Year	Automatic Deferral Percentage
1-2	3%
3	4%
4	5%
5 and thereafter	6%

1. DESCRIPTION OF THE PLAN (CONTINUED)

The second is an employer discretionary match. The employer will determine annually the amount of matching contribution it will deposit based on Company profitability. The 2012 matching contribution has been determined to be a grade formula equal to:

	Salary Deferral		Employer Match
First	$	100	100%
Next	$	1,000	10%
Next	$	5,000	2%

The third is the employer may make an annual employer discretionary contribution to the Plan depending on Company profits. In a year in which the employer makes a discretionary contribution it will be allocated to eligible employees in accordance with a contribution percentage determined for each level of participant classification. Participants will be designated into categories of Level One, Level Two, Level Three, Level Four, and Level Five.

The fourth allows the employer to make an annual Qualified Non-Elective Contribution (QNEC) to the Plan if necessary to pass the non-discrimination testing. The QNEC will be allocated only to non-highly compensated employees.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings. 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.

Participants are always 100% vested in their salary deferrals, QNEC, and employer discretionary matching contributions. Vesting refers to ownership in the employer discretionary contributions. Vesting is a percentage based on years of service with the employer. A year is a period beginning on January 1st and ending on December 31st. If 1,000 hours of service are completed during this period, the participant will receive credit for one year of vesting service.

1. DESCRIPTION OF THE PLAN (CONTINUED)

Vesting (Continued)

Vesting credit will be given according to the following table:

Years of Service	Vesting Percentages
1	0%
2	0%
3	0%
4	0%
5	100%

Participants will automatically become 100% vested in their employer account balance if they leave the service of the Company because of normal retirement or death.

Notes Receivable from Participants

Loans shall be made available to all qualifying participants on a reasonably equivalent basis. However, loans may not be made to an eligible employee who makes a rollover contribution and who has not satisfied the Plan's age, service, and entry date requirements. Loans are not considered distributions and are not subject to federal or state income taxes, provided they are repaid as required. While the employees do have to pay interest on their loans, both the principal and interest are reinvested in their accounts.

Forfeiture

Forfeitures arising from employer discretionary contributions will be used to fund employer matching contributions in the year immediately following the plan year in which the forfeiture occurs. Forfeitures arising from matching contribution accounts will be reallocated to remaining participants as an additional employer match. At December 31, 2012 and 2011, forfeited nonvested accounts totaled $4,096 and $2,371, respectively. Also, in 2012, employer discretionary contributions were reduced by $4,096 from forfeited nonvested accounts.

Payment of Benefits

Benefits are payable at normal retirement age, death, disability, or termination of service for any other reason. Normal retirement is age 65.

2. SUMMARY OF ACCOUNTING POLICIES

Date of Management's Review

Subsequent events were evaluated through October 15, 2013, the date which the financial statements were available to be issued.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodians. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2012 or 2011. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan.

Payment of Benefits

Benefits are recorded when paid.

2. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Operating Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account. Investment related expenses are included in other administrative expenses.

3. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information, included in the accompanying financial statements and supplemental schedule, was obtained from data that has been prepared and certified to be complete and accurate by the trustee.

	2012	2011
Corporate stocks, bonds, and debentures at fair value	$ 847,626	$ 12,855,336
Investment income (loss)	$ 1,289,451	$ (42,151)

4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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.

Level 2 Inputs to the valuation methodology include

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- 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, the level 2 input 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.

4. FAIR VALUE MEASUREMENTS (CONTINUED)

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

Cash equivalents & common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

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

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4. FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods 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 methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 6,165,141	$ -	$ -	$ 6,165,141
Equity funds	3,111,212	-	-	3,111,212
Fixed income funds	1,068,765	-	-	1,068,765
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Total mutual funds	10,361,508		-	10,361,508
Cash equivalents	67,881	-	-	67,881
Common stocks	479,222	-	-	479,222
Collective fund – WF Stable Return	-	4,576,081	-	4,576,081
Total assets at fair value	$ 10,908,611	$ 4,576,081	$ -	$ 15,484,692

	Assets at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 4,926,108	$ -	$ -	$ 4,926,108
Equity funds	2,992,756	-	-	2,992,756
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Total mutual funds	8,883,359	-	-	8,883,359
Cash equivalents	27,589	-	-	27,589
Common stocks	400,977	-	-	400,977
Collective fund – WF Stable Return	-	3,543,411	-	3,543,411
Total assets at fair value	$ 9,311,925	$ 3,543,411	$ -	$ 12,855,336

4. FAIR VALUE MEASUREMENTS (CONTINUED)

During the year ended December 31, 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $847,626 as follows:

Common stock	$ 78,659
Mutual funds	701,129
Collective fund	67,838
	$ 847,626

Fair Value of Investments in Entities that Use NAV

	December 31, 2012			
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective fund – WF Stable Return	$ 4,576,081	N/A	Daily	Daily

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	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective fund – WF Stable Return	$ 3,543,411	N/A	Daily	Daily

The collective fund seeks to maintain safety of principal while obtaining a consistent, low volatility return superior to other high quality alternative over a full interest rate cycle. The collective fund will pursue its objective by actively managing a diversified portfolio of investment contracts, and the associated portfolio of underlying assets. All investment contract issuers and securities utilized by the collective fund must be rated investment grade by one of the Nationally Recognized Statistical Rating Organizations at time of purchase. For liquidity purposes, the collective fund attempts to maintain sufficient liquidity, as determined by the overall manager, by investing in cash and/or cash equivalents.

5. INVESTMENTS

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

	2012	2011
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WF Advtg Core Bnd Fnd Admn Class, Registered Investment Company, 82,850 and 73,931 shares, respectively	$ 1,068,766	$ 951,495
WF Advtg Dow Jones Trgt 2020, Registered Investment Company, 72,898 and 71,765 shares, respectively	$ 1,054,827	$ 986,773

6. RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Wells Fargo Bank, N.A. Wells Fargo Bank, N.A. is the trustee, custodian, and recordkeeper as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are included in other administrative expenses. As described in Note 2, the Plan made a direct payment to the recordkeeper of $600 which was not covered by revenue sharing. The Plan Sponsor pays directly any other fees related to the Plan's operations.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right, under the Plan, to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

8. TAX STATUS

The Internal Revenue Service has determined that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's consultant believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC.

9. RISKS AND UNCERTAINTIES

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

SUPPLEMENTAL SCHEDULE

FOWLER PACKING COMPANY, INC. RETIREMENT PLAN
SCHEDULE H, LINE 4I SCHEDULE OF ASSETS
(HELD AT THE END OF YEAR)

Fowler Packing Company, Inc. Retirement Plan 001
Fowler Packing Company, Inc. 94-1742287

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment, including maturity date, collateral, par or maturity value	(e) Current Value
*	WF Advisors Bank Deposit Sweep	Interest-bearing Cash	$ 45,978
*	WF Advtg Money Market Class A	Interest-bearing Cash	$ 21,903
	Costco Wholesale Corp	Corporate Stocks - Common	$ 461,760
	Sirius XM Radio, Inc.	Corporate Stocks - Common	$ 17,340
	Universal Express, Inc.	Corporate Stocks - Common	$ 14
	Xplore Technologies Corp	Corporate Stocks - Common	$ 108
*	WF Stable Return Fund (N35)	Common/Collective Trusts	$ 4,576,081
*	WF Advtg Core Bnd Fnd Admn Class	Registered Investment Company	$ 1,068,766
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	Artisan International Fund	Registered Investment Company	$ 1,214
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	FMI Large Cap Fund	Registered Investment Company	$ 1,444
	Vanguard Total Stock Mkt Idx Inv	Registered Investment Company	$ 103,285
	Financial Select Sector SPDR	Registered Investment Company	$ 16,390
*	Participant Loans	Interest Rates (4.25% to 6.25%)	$ 542,957

* Indicates a party-in-interest, as defined by ERISA

FOWLER PACKING COMPANY, INC.
RETIREMENT PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT
AND
SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2012 AND 2011

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Dedekian,
George, Small
& Markarian
accountancy corporation

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
of Fowler Packing Company, Inc. Retirement Plan
Fresno, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Fowler Packing Company, Inc. Retirement Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

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

8080 North
Palm Avenue,
Suite 201
•
Fresno, CA
93711-5797
•
559/431-5500
Fax: 559/431-4937
www.cpaplus.com

Disclaimer of Opinion

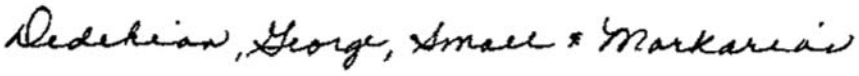
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule, Schedule H, Line 4i Schedule of Assets (Held at the End of Year), which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

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

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



Dedekian, George, Small & Markarian
Accountancy Corporation
October 15, 2013

FOWLER PACKING COMPANY, INC. RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

	2012	2011
ASSETS		
Investments at fair value	$ 15,484,692	$ 12,855,336
Receivables:		
Employer's contributions	1,159,677	1,123,262
Participants' contributions	9,514	4,941
Notes receivable from participants	542,957	407,500
Total receivables	1,712,148	1,535,703
Total assets	17,196,840	14,391,039
LIABILITIES		
Total liabilities	-	-
Net assets available for benefits	$ 17,196,840	$ 14,391,039

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

FOWLER PACKING COMPANY, INC. RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2012

ADDITIONS

Additions to net assets attributed to:	
Investment income (loss):	
Net appreciation in fair value of investments	$ 847,626
Interest	18,285
Dividends	423,540
	1,289,451
Contributions:	
Employer's	1,159,677
Participants'	564,722
	1,724,399
Total additions	3,013,850

DEDUCTIONS

Deductions from net assets attributed to:	
Benefits paid to participants	175,788
Other administration expenses	32,261
Total deductions	208,049
Net increase	2,805,801
Net assets available for benefits:	
Beginning of year	14,391,039
End of year	$ 17,196,840

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

1. DESCRIPTION OF THE PLAN

The following description of the Fowler Packing Company, Inc. Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Fowler Packing Company, Inc. (the "Company") who have one year of service and are age twenty-one or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan's Trustees are responsible for oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Trustees.

Contributions

The Plan provides for four types of contributions:

The first is the employee salary deferral feature. The maximum amount an individual can defer in the calendar year 2012 is $17,000. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The maximum amount of catch-up contributions for 2012 is $5,500. The employer shall determine the amount of salary reduction contribution in accordance with Salary Reduction Agreements voluntarily executed by each eligible participant. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 1 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. The automatic deferral percentage will increase each Plan Year, after year of automatic enrollment, so that the automatic deferral percentage is not less than the percentage set forth in the table below:

Plan Year	Automatic Deferral Percentage
1-2	3%
3	4%
4	5%
5 and thereafter	6%

1. DESCRIPTION OF THE PLAN (CONTINUED)

The second is an employer discretionary match. The employer will determine annually the amount of matching contribution it will deposit based on Company profitability. The 2012 matching contribution has been determined to be a grade formula equal to:

	Salary Deferral		Employer Match
First	$	100	100%
Next	$	1,000	10%
Next	$	5,000	2%

The third is the employer may make an annual employer discretionary contribution to the Plan depending on Company profits. In a year in which the employer makes a discretionary contribution it will be allocated to eligible employees in accordance with a contribution percentage determined for each level of participant classification. Participants will be designated into categories of Level One, Level Two, Level Three, Level Four, and Level Five.

The fourth allows the employer to make an annual Qualified Non-Elective Contribution (QNEC) to the Plan if necessary to pass the non-discrimination testing. The QNEC will be allocated only to non-highly compensated employees.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings. 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.

Participants are always 100% vested in their salary deferrals, QNEC, and employer discretionary matching contributions. Vesting refers to ownership in the employer discretionary contributions. Vesting is a percentage based on years of service with the employer. A year is a period beginning on January 1st and ending on December 31st. If 1,000 hours of service are completed during this period, the participant will receive credit for one year of vesting service.

1. DESCRIPTION OF THE PLAN (CONTINUED)

Vesting (Continued)

Vesting credit will be given according to the following table:

Years of Service	Vesting Percentages
1	0%
2	0%
3	0%
4	0%
5	100%

Participants will automatically become 100% vested in their employer account balance if they leave the service of the Company because of normal retirement or death.

Notes Receivable from Participants

Loans shall be made available to all qualifying participants on a reasonably equivalent basis. However, loans may not be made to an eligible employee who makes a rollover contribution and who has not satisfied the Plan's age, service, and entry date requirements. Loans are not considered distributions and are not subject to federal or state income taxes, provided they are repaid as required. While the employees do have to pay interest on their loans, both the principal and interest are reinvested in their accounts.

Forfeiture

Forfeitures arising from employer discretionary contributions will be used to fund employer matching contributions in the year immediately following the plan year in which the forfeiture occurs. Forfeitures arising from matching contribution accounts will be reallocated to remaining participants as an additional employer match. At December 31, 2012 and 2011, forfeited nonvested accounts totaled $4,096 and $2,371, respectively. Also, in 2012, employer discretionary contributions were reduced by $4,096 from forfeited nonvested accounts.

Payment of Benefits

Benefits are payable at normal retirement age, death, disability, or termination of service for any other reason. Normal retirement is age 65.

2. SUMMARY OF ACCOUNTING POLICIES

Date of Management's Review

Subsequent events were evaluated through October 15, 2013, the date which the financial statements were available to be issued.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodians. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2012 or 2011. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan.

Payment of Benefits

Benefits are recorded when paid.

2. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Operating Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account. Investment related expenses are included in other administrative expenses.

3. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information, included in the accompanying financial statements and supplemental schedule, was obtained from data that has been prepared and certified to be complete and accurate by the trustee.

	2012	2011
Corporate stocks, bonds, and debentures at fair value	$ 847,626	$ 12,855,336
Investment income (loss)	$ 1,289,451	$ (42,151)

4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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.

Level 2 Inputs to the valuation methodology include

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- 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, the level 2 input 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.

4. FAIR VALUE MEASUREMENTS (CONTINUED)

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

Cash equivalents & common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

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

Collective trust fund: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

4. FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods 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 methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 6,165,141	$ -	$ -	$ 6,165,141
Equity funds	3,111,212	-	-	3,111,212
Fixed income funds	1,068,765	-	-	1,068,765
Index funds	16,390	-	-	16,390
Total mutual funds	10,361,508		-	10,361,508
Cash equivalents	67,881	-	-	67,881
Common stocks	479,222	-	-	479,222
Collective fund – WF Stable Return	-	4,576,081	-	4,576,081
Total assets at fair value	$ 10,908,611	$ 4,576,081	$ -	$ 15,484,692

	Assets at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 4,926,108	$ -	$ -	$ 4,926,108
Equity funds	2,992,756	-	-	2,992,756
Fixed income funds	951,495	-	-	951,495
Index funds	13,000	-	-	13,000
Total mutual funds	8,883,359	-	-	8,883,359
Cash equivalents	27,589	-	-	27,589
Common stocks	400,977	-	-	400,977
Collective fund – WF Stable Return	-	3,543,411	-	3,543,411
Total assets at fair value	$ 9,311,925	$ 3,543,411	$ -	$ 12,855,336

4. FAIR VALUE MEASUREMENTS (CONTINUED)

During the year ended December 31, 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $847,626 as follows:

Common stock	$ 78,659
Mutual funds	701,129
Collective fund	67,838
	$ 847,626

Fair Value of Investments in Entities that Use NAV

	December 31, 2012			
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective fund – WF Stable Return	$ 4,576,081	N/A	Daily	Daily

	December 31, 2011			
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Collective fund – WF Stable Return	$ 3,543,411	N/A	Daily	Daily

The collective fund seeks to maintain safety of principal while obtaining a consistent, low volatility return superior to other high quality alternative over a full interest rate cycle. The collective fund will pursue its objective by actively managing a diversified portfolio of investment contracts, and the associated portfolio of underlying assets. All investment contract issuers and securities utilized by the collective fund must be rated investment grade by one of the Nationally Recognized Statistical Rating Organizations at time of purchase. For liquidity purposes, the collective fund attempts to maintain sufficient liquidity, as determined by the overall manager, by investing in cash and/or cash equivalents.

5. INVESTMENTS

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

	2012	2011
WF Coll Stable Return (N4), Common/Collective Trusts, 96,462 and 75,939 shares, respectively	$ 4,576,081	$ 3,543,411
WF Advtg Dow Jones Trgt 2040, Registered Investment Company, 158,842 and 132,314 shares, respectively	$ 2,612,949	$ 1,974,123
WF Advantage Emerging Gr Adm, Registered Investment Company, 97,225 and 86,277 shares, respectively	$ 1,193,926	$ 1,037,051
WF Advtg Dow Jones Trgt 2030, Registered Investment Company, 74,079 and 65,922 shares, respectively	$ 1,109,700	$ 913,985
WF Advtg Core Bnd Fnd Admn Class, Registered Investment Company, 82,850 and 73,931 shares, respectively	$ 1,068,766	$ 951,495
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