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 04/01/2012 and ending 03/31/2013

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;
- [X] 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
ROCKVIEW DAIRIES, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/1981

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

ROCKVIEW DAIRIES, INC.

7011 STEWART AND GRAY RD
DOWNEY, CA 90241

7011 STEWART AND GRAY RD
DOWNEY, CA 90241

2b Employer Identification Number (EIN)
95-2544578

2c Sponsor's telephone number
562-927-5511

2d Business code (see instructions)
311500

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.	05/12/2014	TED DEGROOT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

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

ROCKVIEW DAIRIES, INC.

7011 STEWART AND GRAY RD
DOWNEY, CA 90241

3b Administrator's EIN
95-2544578

3c Administrator's telephone number
562-927-5511

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**	317
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**	189
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	85
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	274
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	274
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	126
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
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 2T 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

(1)	X	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)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 04/01/2012 and ending 03/31/2013

A Name of plan
ROCKVIEW DAIRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

JOHN HANCOCK LIFE INSURANCE COMPANY USA

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
01-0233346	65838	61267	0	04/01/2012	08/13/2012

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	4506

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

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

FIDUCIARY EXPERTS, LLC
2380 TREEHOUSE STREET
CHULA VISTA, CA 91915

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
	4000	RIA FEES	7

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

QBI,LLC
21021 VENTURA BLVD, SUITE 100
WOODLAND HILLS, CA 91364

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
	481	TPA FEES AND TPA COMPENSATION	5

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

QUALIFIED BENEFITS, INC
21021 VENTURA BLVD, SUITE 100
WOODLAND HILLS, CA 91364

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	25	TPA COMPENSATION	5

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	0
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

b	Balance at the end of the previous year			**7b**	18133
c	Additions: (1) Contributions deposited during the year	**7c(1)**	46		
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**	168		
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below) ▶	**7c(5)**			
	(6) Total additions			**7c(6)**	214
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	18347
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	18256		
	(2) Administration charge made by carrier	**7e(2)**	28		
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**	63		
	▶ RIA ADVISORY FEES/MKT VAL ADJ				
	(5) Total deductions			**7e(5)**	18347
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

For calendar plan year 2012 or fiscal plan year beginning 04/01/2012 and ending 03/31/2013

A Name of plan
ROCKVIEW DAIRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
64 37 65 60	RECORDKEEPER	1268	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

FRAZER LLP

95-4108809

(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?
10	AUDITOR	14510	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COHEN & STEERS RLTY - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL MID CAP GRTH Z - COLUMBIA MGT I 04-3156901	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL/ACORN INTL Z - COLUMBIA MGT INV 04-3156901	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HEARTLAND VAL PLS IV - ALPS FUND SE 20-3247785	0.50%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HNSY GAS UTILITY INV - U.S. BANCORP P.O. BOX 701 MILWAUKEE, WI 53201	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS DIVRS DIVD R5 - INVESCO INVEST 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS HIGH YLD R5 - INVESCO CANADA L 5140 YONGE STREET, SUITE 900 TORONTO, ON M2N 6 CA	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS TRITON T - JANUS SERVICES LLC 43-1804048	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM MID CAP VAL SEL - BOSTON FINANC 330 W. 9TH STREET KANSAS CITY, MO 64105	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
METWEST TOT RTN BD I - BANK OF NEW 13-2614959	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK INTL I - BOSTON FINANCIAL D P.O. BOX 8480 BOSTON, MA 02266	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO LOW DUR ADM - BOSTON FINANCIA P.O. BOX 8480 BOSTON, MA 02266	0.28%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TMPL GLOBAL BOND A - FRANKLIN TEMPL 94-3167260	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP BLUE CHIP GRTH - T. ROWE PRICE 52-2269240	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP INFLTN PROT BD - T. ROWE PRICE 52-2269240	0.15%

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 04/01/2012 and ending 03/31/2013

A Name of plan
ROCKVIEW DAIRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
95-2544578

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: FUNDAMENTAL ALL CAP CORE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: REAL EST. SECURITIES FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE SCI & TECH

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DAVIS NEW YORK VENTURE

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE SPECTRUM INC.

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA VALUE & RESTRUCTURING

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE EQUITY INC.

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH INDEX

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: JPM MIDCAP VALUE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: INV SMALL CAP GROWTH

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SCIENCE & TECHNOLOGY FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: THE GROWTH FUND OF AMERICA

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE HEALTH SCI

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP STOCK FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: BLUE CHIP GROWTH FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: FUNDAMENTAL LARGE CAP VALUE

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

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a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 04/01/2012 and ending 03/31/2013

A Name of plan
ROCKVIEW DAIRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	42652	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	318751	259106
(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)	6140000	0
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	72222	87951
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3022142	5230429
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	18133	0
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	9613900	5577486
	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	9613900	5577486

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)	42079	
	(B) Participants	2a(1)(B)	92226	
	(C) Others (including rollovers)	2a(1)(C)	3436	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		137741
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1638	
	(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)	3460	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		5098
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	70299	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		70299
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	6225000	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	6140000	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		85000
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		155216
c Other income	2c		11435
d Total income. Add all **income** amounts in column (b) and enter total	2d		464789
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4467845	
(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)		4467845
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)	17510	
(2) Contract administrator fees	2i(2)	4322	
(3) Investment advisory and management fees	2i(3)	4000	
(4) Other	2i(4)	3526	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		29358
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4497203
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-4032414
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		4000

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: FRAZER LLP **(2)** EIN: 95-4108809

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		1000000
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	X		

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

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)
HERITAGE MAVERICK 401(K) PLAN	95-4677676	001

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 04/01/2012 and ending 03/31/2013

A Name of plan
ROCKVIEW DAIRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

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): 95-3654159 04-6568107

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):

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS

WITH

INDEPENDENT AUDITORS' REPORT

MARCH 31, 2013 AND 2012

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT
MARCH 31, 2013 AND 2012

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FRAZER, LLP
Certified Public Accountants and Consultants

INDEPENDENT AUDITORS' REPORT

To the Trustee, Board of Directors, and Plan Administrator
Rockview Dairies, Inc. 401(k) Plan
Downey, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rockview Dairies, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of March 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 John Hancock Life Insurance Company (U.S.A) and Fidelity Management Trust Company, the trustees 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 John Hancock Life Insurance Company (U.S.A.) as of and for the year ended March 31, 2012 and the period ended August 1, 2012. The plan administrator has obtained a certification from Fidelity Management Trust Company as of and for the year ended March 31, 2013. Both of these certifications state that the information provided to the plan administrator by the trustees is complete and accurate.

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Frazer, LLP is an independent firm associated with Moore Stephens

FRAZER, LLP
Certified Public Accountants and Consultants

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 schedules of (a) Schedule H, line 4a – schedule of delinquent participant contributions, (b) schedule H, line 4i – schedule of assets (held at year end), and (c) schedule H, line 4j – schedule of reportable transactions, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

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

The form and content of the information included in the financial statements and 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.

Frazer, LLP

April 25, 2014
Brea, California

ROCKVIEW DAIRIES, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF MARCH 31, 2013 AND 2012

	2013	2012
ASSETS:		
INVESTMENTS AT FAIR VALUE:		
Guaranteed accounts	$ -	$ 18,133
Money market funds	259,106	318,751
Pooled separate accounts	-	3,022,142
Registered investment companies	5,230,429	-
Investment in American Commissary Corporation	-	6,140,000
Total investments	5,489,535	9,499,026
RECEIVABLES:		
Notes receivable from participants	87,951	72,222
Miscellaneous receivable	285	42,652
Total receivables	88,236	114,874
Total assets	5,577,771	9,613,900
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,577,771	$ 9,613,900

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED MARCH 31, 2013

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME:		
Interest and dividends	$	75,397
Net appreciation (depreciation) of investments:		
Pooled separate accounts		(126,661)
Registered investment companies		281,877
Gain on sales of securities		85,000
Total investment income		315,613
OTHER ADDITIONS:		
Employer contributions		42,079
Employee contributions		92,226
Rollovers		3,436
Other income		11,435
Total other additions		149,176
Total additions		464,789
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits and withdrawals		4,467,560
Transfer of assets		4,000
Administrative expenses		29,358
Total deductions		4,500,918
NET DECREASE		(4,036,129)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year		9,613,900
End of year	$	5,577,771

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

Note 1 – Description of the Plan

The following description of Rockview Dairies, Inc. 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the plan agreement and/or any amendments for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time eligible employees of Rockview Dairies, Inc. ("Rockview Dairies" or the "Company"), the Plan Sponsor. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective April 1, 2010, the Plan has been restated to meet the requirements for a Safe Harbor Cash or Deferred Profit Sharing Plan under the Internal Revenue Code sections 401(k)(12) and 401(m)(11). As of May 15, 2013, the Plan added a brokerage account that allows participants to purchase stocks and other investment vehicles with their 401(k).

An employee is eligible to participate in the Plan upon reaching the age of 21 and after completing three months of service.

Contributions

Each year, participants may contribute up to 50% of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Code ("IRC") limitations. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company makes discretionary non-elective contributions and safe harbor matching contributions for all participating employees, regardless of hours of service. Participants direct the investment of their contributions and safe harbor matching contributions into various investment options offered by the Plan. The Plan currently offers a diversified menu of investments in registered investment companies issued by Fidelity Management Trust Company as investment options for participant directed investments.

Participant accounts

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

Note 1 – Description of the Plan (continued)

Vesting

Participants are vested immediately in their contributions and safe harbor employer matching contributions, plus actual earnings thereon. Vesting from profit sharing or other discretionary non-safe harbor contributions are based on years of continuous service, as follows:

Years of Service	Vesting Percentage
2	20%
3	40%
4	60%
5	80%
6	100%

Notwithstanding the foregoing, if a participant is employed by the Company on their normal retirement date (age 65), the date they becomes disabled, or the date they dies, their vested interest in Company contributions on such date accelerates to 100%.

Note receivable from participants

Participants may borrow from their account a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from one to five years, except for the purchase of a primary residence where the terms shall be no greater than 10 years. The loans are secured by the balance in the participant's account and bear interest at prime plus 1% at the date of issuance, which is commensurate with prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through monthly payroll deductions. Participants may only have one loan outstanding at a time.

Payment of benefits

Upon termination of service, a participant will receive as benefits either a lump sum amount equal to the value of the participant's vested interest in his/her account, or optional forms of benefits in accordance with the Plan. Upon termination of service due to death, permanent disability, retirement or early retirement, as defined in the Plan document, a participant may elect to receive a distribution of his or her vested account balance as either a lump-sum amount or as installments. As of August 5, 2011, the Plan was amended to allow for hardship distributions for qualified expenses, as defined in the amended Plan document. Withdrawals made by terminating participants are based upon the vested balance of their participant directed and trustee directed individual accounts at the time of termination and are recorded in the year of distribution.

Note 1 – Description of the Plan (continued)

Administration

An officer of the Company serves as trustee and directs the investments of plan assets, other than investments in participant directed accounts. On August 1, 2012, the Plan transferred all participant directed plan assets from John Hancock Life Insurance Company (U.S.A) to Fidelity Management Trust Company. On March 15, 2013, the Plan transferred all plan assets held by their third-party administrator, Qualified Benefits, Inc. to Fidelity Management Trust Company, into participant directed accounts. The trustee authorized Fidelity Management Trust Company to serve as custodian of participant directed investments.

Trustee directed investments

The Plan owned 1,111,976 shares or 80.69% of the shares of American Commissary Corporation ("ACC") as of March 31, 2012; the remaining 266,085 or 19.31% of the shares of ACC were owned by Rockview Dairies, Inc., the Plan Sponsor and administrator. The Plan purchased stock in ACC from various parties beginning in March 1993 over the course of approximately ten years. The Plan fiduciaries determined that the Plan's purchase of shares of ACC stock directly from Rockview Dairies, a party-in-interest, was a prohibited transaction. The Plan's investment in ACC, as of March 31, 2012, was valued at $6,140,000.

On September 6, 2012, the Department of Labor entered into a settlement agreement with the Plan which provided relief for the prohibited transaction and waived the penalty based on the good faith exemption provided by Rockview Dairies, Inc., the Plan Sponsor. On September 7, 2012, Rockview Dairies, Inc. executed a Stock Purchase of 1,111,976 shares of ACC stock from the Plan for the fair market value of $6,225,000.

As of March 31, 2013, trustee directed investments includes a money market account at Community Bank with a total fair market value of $68,691.

Forfeiture of benefits

If a participant terminates prior to vesting 100% in employer contributions, the forfeited balance will be used to offset administrative expenses or reduce employer contributions. As of March 31, 2013 and 2012 non-vested forfeitures totaled $25,699 and $15,154, respectively.

Date of management's review

The Plan's management evaluated all events and transitions that occurred after March 31, 2013 up through the date the Plan issued these financial statements on April 25, 2014. No events occurred subsequent to this date which required disclosure.

Note 2 - Summary of significant accounting policies

Basis of accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates

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

Investment valuation and income recognition

Investments are reported at fair value. If available, quoted market prices are used to value investments. Shares of mutual funds are valued at net asset value of shares held by the Plan at year end. See Note 6 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as 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. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Risk and uncertainties

The Plan provides for various investment options, these investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with these securities and the level of uncertainty related to changes in value, it is at least reasonably possible that changes in the various risk factors in the near term would materially affect participants' account balances and the amounts reported in the accompanying financial statements.

Termination of the plan

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 would become 100% vested in their accounts, and Plan assets would be distributed based upon the participants' account balances at that time.

Administrative expenses

The expenses related to administration of the Plan are paid by the Plan unless the Plan Sponsor elects to make such payment. For the Plan year ended March 31, 2013, the Plan Sponsor paid for legal expenses of $53,150 and third party administrator fees of $22,920.

Note 2 - Summary of significant accounting policies (continued)

Tax Status

Effective April 1, 2010 the Company adopted a prototype Plan that has received an opinion letter on March 31, 2008 from the Internal Revenue Service stating that the form of the Plan qualifies under applicable provisions of the Internal Revenue Code. The Company believes that the Plan has been operated in accordance with, and qualifies under, the applicable requirements of the Internal Revenue Code and related state statutes, and that the trust, which forms a part of the Plan, will be exempt from Federal and state income taxes.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the U.S. federal, state or local tax authorities. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of March 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 3 – Information certified by the Trustee

The Plan Sponsor elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employment Retirement Income Security Act of 1974. Accordingly, as permitted under such election, the following information was certified by John Hancock Life Insurance Company (U.S.A.), the Trustee and Custodian of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

a. Investments in guaranteed accounts and pooled separate accounts at March 31, 2012.
b. Custodian transactions, investment income, and investment transactions in guaranteed accounts and pooled separate accounts for the year ended March 31, 2012 and the period ended August 1, 2012.

The following information was certified by Fidelity Management Trust Company, the Custodian of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

a. Investments in registered investment companies at March 31, 2013.
b. Custodian transactions, investment income, and investment transactions in registered investment companies for the year ended March 31, 2013.

Note 4 – Investments

The following presents the fair values of investments that represents 5% or more of the Plan's net assets available for benefits as of:

Identity of issuer	Description	March 31, 2013	
Fidelity Investments	Fidelity Puritan Fund	$ 3,689,491	

Identity of issuer	Description	March 31, 2012	
American Commissary Corporation	Real Estate & Related Investments	$ 6,140,000	*
John Hancock USA	Lifestyle Growth Fund	669,406	
John Hancock USA	Lifestyle Aggressive Fund	517,386	

***** Trustee directed investments

Note 5 – Financial information for trustee directed investments

Information about the net assets available for benefits and changes in net assets available for benefits relating to the trustee directed investments is as follows:

	March 31, 2013	March 31, 2012
Investments:		
Money market funds	$ 259,106	$ 318,751
Investment in American Commissary Corporation	-	6,140,000
Miscellaneous receivable	285	42,652
Net assets available for benefits	$ 259,391	$ 6,501,403

Note 5 – Financial information for trustee directed investments (continued)

	Year Ended March 31, 2013	
Additions:		
Interest and dividends	$ 1,496	
Gain on sale of securities	85,000	
Total additions		$ 86,496
Deductions:		
Benefits and withdrawals	$ 3,980,673	
Transfers	2,520,730	
Administrative expenses	17,520	
Total deductions		6,518,923
Net decrease		$ (6,432,427)

Note 6 - 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 or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- 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.

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.

Note 6 - Fair value measurements (continued)

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 March 31, 2013 and 2012:

Money market accounts: Fair values are estimated to approximate deposit account balances.

Investments in registered investment companies: Valued at the daily closing price as reported by the fund. Investments held by the Plan are open-ended investments that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The investments held by the Plan are deemed to be actively traded.

The following table below sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of March 31, 2013:

Investments	Level 1	Level 2	Level 3	Total
Money market accounts	$ 259,106	$ -	$ -	$ 259,106
Registered investment companies	5,230,429	-	-	5,230,429
Total	$ 5,489,535	$ -	$ -	$ 5,489,535

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

Investments	Level 1	Level 2	Level 3	Total
Guaranteed accounts	$ -	$ -	$ 18,133	$ 18,133
Money market accounts	318,751	-	-	318,751
Pooled separate accounts	-	3,022,142	-	3,022,142
Investment in American Commissary Corporation	-	-	6,140,000	6,140,000
Total	$ 318,751	$ 3,022,142	$ 6,158,133	$ 9,499,026

Transfers between level 1 and 2 of the fair value hierarchy occurred on August 1, 2012 when the Plan transferred all assets held by John Hancock Insurance Company (U.S.A) to Fidelity Management Trust Company.

Note 6 - Fair value measurements (continued)

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended March 31, 2013 and 2012:

	Guaranteed accounts	Investment in American Commissary Corporation	Total
Balance March 31, 2012	$ 18,133	$ 6,140,000	$ 6,158,133
Transfers	(18,256)	(6,225,000)	(6,243,256)
Unrealized gain	123	-	123
Realized gain	-	85,000	85,000
Balance March 31, 2013	$ -	$ -	$ -

Transfers out of level 3 occurred due to:

a) the Plan changed custodians on August 1, 2012 and all level 3 investments were transferred to level 1 investments;
b) the Plan sold the investment in American Commissary Corporation and transferred all remaining assets, after distributions, to level 1 investments held by Fidelity Management Trust Company.

Fair value of investments in entities that use net asset value

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share as of March 31, 2013.

Description	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Fidelity Money Market Trust	$ 190,415	n/a	Daily	1 day
Fidelity Puritan Fund	3,689,491	n/a	Daily	1 day
Fidelity Government Income Fund	987	n/a	Daily	1 day
Spartan International Index Fund	16,212	n/a	Daily	1 day
Spartan 500 Index Fund	99,032	n/a	Daily	1 day
Spartan Mid Cap Index Fund	1,321	n/a	Daily	1 day
Spartan Small Cap Index Fund	11,403	n/a	Daily	1 day
Columbia Acorn International Fund	87,269	n/a	Daily	1 day
Columbia Mid Cap Growth Fund	146,860	n/a	Daily	1 day
T. Rowe Price Blue Chip Growth Fund	171,613	n/a	Daily	1 day
T. Rowe Price Inflation Protected Bond Fund	15,878	n/a	Daily	1 day
Oakmark International Fund Class I	126,240	n/a	Daily	1 day

Note 6 - Fair value measurements (continued)

Fair value of investments in entities that use net asset value (continued)

Description	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
PIMCO Low Duration Fund Administrative Class	7,943	n/a	Daily	1 day
Cohen & Steers Realty Shares Fund	7,072	n/a	Daily	1 day
Templeton Global Bond Fund Class A	34,449	n/a	Daily	1 day
Invesco High Yield Fund Instituational Class	13,330	n/a	Daily	1 day
Invesco Diversified Dividend Fund Institutional Class	255,951	n/a	Daily	1 day
JP Morgan Mid Cap Value Fund	173,380	n/a	Daily	1 day
Janus Triton Fund Class T	251,580	n/a	Daily	1 day
Metropolitan West Total Return Bond Fund Class Institutional	66,859	n/a	Daily	1 day
Heartland Value Plus Fund	4,458	n/a	Daily	1 day
Hennessy Gas Utility Index Fund	49,101	n/a	Daily	1 day
	$ 5,420,844			

Note 7 – Contingencies

The Department of Labor ("DOL") has completed their investigation with respect to the Plan and certain prohibited transactions related to the March 31, 2009 Plan year. The DOL issued a closing letter dated September 12, 2012 noting that upon corrective actions being taken, the DOL will take no further action with regard to these issues. The letter notes, however, that the DOL commits only itself and cannot in any way restrain any other individual or governmental agency from taking any further action on this or other matters. There are currently no communications, written or oral, with regulatory agencies or other governing entities concerning the operation of the Plan.

In November 2013, the Plan Sponsor discovered that bonuses and incentives were excluded from the calculation of eligible compensation for 401(k) elective deferral. As of the date of this report management has not been able to determine if this calculation is incorrect or estimate the amount of the employee deferrals, matching contributions, and lost earnings from this difference. If this is determined to be an error, the Plan Sponsor will self-correct under the IRS's Employee Plans Compliance Resolution System once the amount has been determined.

Note 8 – Party-in-interest

Plan investments in participant directed investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the custodian with the Plan's Trustees, and therefore, these transactions qualify as party-in-interest transactions. Any purchases and sales of these funds are performed in the open market at fair value. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibitions of party-in-interest transactions under ERISA. Fees paid by the Plan participants to Fidelity Management Trust Company for investment management services amounted to $3,516 for the year ended March 31, 2013. Fees paid by the Plan to John Hancock Insurance Company (U.S.A.) for investment management services amounted to $8,322 and $25,914 for the years ended March 31, 2013 and 2012, respectively.

The Plan has self-directed loans made to participants. As a result, these investments and all transactions relating to these investments were a party-in-interest. These transactions are exempt from being prohibited transactions by ERISA.

Note 9 – Prohibited transactions

During the periods from April 21, 2006 to March 31, 2012, the Plan Administrator failed to remit to the Plan's Trustee employee contributions totaling $535,131 within the period prescribed by the Department of Labor regulations. Delays in remitting contributions to the Trustee were due to administrative errors. This is classified as a delinquent participant contribution on Schedule H of Form 5500. As a result of the delinquent contributions, the Plan accrued $5,302 of interest expense as of March 31, 2012. This amount was corrected on July 20, 2012.

The Plan made a loan to Eagle Foods, Inc., a customer of Rockview Dairies, Inc., in February 2002. This loan was guaranteed by Rockview Dairies. The Plan Sponsor concluded that the guarantee by Rockview Dairies of the Plan's loan to Eagle was an indirect loan between the Plan and a party-in-interest and therefore a prohibited transaction under 406(1) of ERISA. On February 17, 2012, the Plan fiduciaries restored $47,185 to the Plan, representing the total amount of uncollected late fees owed.

Note 10 – Reconciliation of financial statements to form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at March 31, 2013 to Form 5500:

Net assets available for benefits per the financial statements	$	5,577,771
Less: Miscellaneous receivable		(285)
Net assets available for benefits per the 5500	$	5,577,486

The following is a reconciliation of benefits and withdrawals per the financial statements for the year ended March 31, 2013 to Form 5500:

Benefit payments and withdrawals per the financial statements	$	4,467,560
Add: Current year miscellaneous receivable		285
Benefit payments and withdrawals per the 5500	$	4,467,845

SUPPLEMENTAL SCHEDULES

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED MARCH 31, 2013

Description	Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions: Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Participant contributions withheld during the periods from April 21, 2006 to March 31, 2011, not deposited into participants accounts on a timely basis. Corrected on July 20, 2012.	$ 489,716 **	$ -	$ -	$ -	$ 489,716
Participant contributions withheld during the periods from December 24, 2010 to March 31, 2012, not deposited into participants accounts on a timely basis. Corrected on July 20, 2012.	45,415 **	-	-	-	45,415
	$ 535,131	$ -	$ -	$ -	$ 535,131

** - Late participant loan payments included.

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF MARCH 31, 2013

(a)	IDENTITY OF ISSUE, BORROWER, LESSOR (b) OR SIMILAR PARTY	(c) DESCRIPTION	(d) COST	CURRENT (e) VALUE
*	Fidelity Investments	Fidelity Money Market Trust	**	190,415
	(Participant-Directed)	Fidelity Puritan Fund	**	3,689,491
		Fidelity Government Income Fund	**	987
		Spartan International Index Fund	**	16,212
		Spartan 500 Index Fund	**	99,032
		Spartan Mid Cap Index Fund	**	1,321
		Spartan Small Cap Index Fund	**	11,403
		Columbia Acorn International Fund	**	87,269
		Columbia Mid Cap Growth Fund	**	146,860
		T. Rowe Price Blue Chip Growth Fund	**	171,613
		T. Rowe Price Inflation Protected Bond Fund	**	15,878
		Oakmark International Fund Class I	**	126,240
		PIMCO Low Duration Fund Administrative Class	**	7,943
		Cohen & Steers Realty Shares Fund	**	7,072
		Templeton Global Bond Fund Class A	**	34,449
		Invesco High Yield Fund Instituational Class	**	13,330
		Invesco Diversified Dividend Fund Institutional Class	**	255,951
		JP Morgan Mid Cap Value Fund	**	173,380
		Janus Triton Fund Class T	**	251,580
		Metropolitan West Total Return Bond Fund Class Institutional	**	66,859
		Heartland Value Plus Fund	**	4,458
		Hennessy Gas Utility Index Fund	**	49,101
	Community Bank (Nonparticipant-Directed)	Money Market	68,691	68,691
	Participant Loans	Interest from 4.25% - 5.25%	-	87,951
		Totals	$ 68,691	$ 5,577,486

* - Party-in-interest as defined by ERISA.
** - For participant-directed investments, carry values are not required to be disclosed.

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 2013

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Identity of party involved	Description of asset	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
	Rockview Dairies, Inc.	Common Stock - ACC	-	6,225,000	-	-	6,140,000	6,140,000	85,000
*	John Hancock Life Insurance Company	Funds held by Plan Administrator	-	2,623,479	-	-	2,623,479	2,623,479	-
	Fidelity Management Trust Company	Cash held by Plan	-	2,520,730	-	-	2,520,730	2,520,730	-
	Community Bank	Certificate of deposit	-	3,641,496	-	-	3,640,000	3,641,496	1,496

* On August 2, 2012, the Plan Administrator changed from John Hancock to Fidelity.
The accompanying notes are an integral part of these financial statements.

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS

WITH

INDEPENDENT AUDITORS' REPORT

MARCH 31, 2013 AND 2012

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT
MARCH 31, 2013 AND 2012

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FRAZER, LLP
Certified Public Accountants and Consultants

INDEPENDENT AUDITORS' REPORT

To the Trustee, Board of Directors, and Plan Administrator
Rockview Dairies, Inc. 401(k) Plan
Downey, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rockview Dairies, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of March 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 John Hancock Life Insurance Company (U.S.A) and Fidelity Management Trust Company, the trustees 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 John Hancock Life Insurance Company (U.S.A.) as of and for the year ended March 31, 2012 and the period ended August 1, 2012. The plan administrator has obtained a certification from Fidelity Management Trust Company as of and for the year ended March 31, 2013. Both of these certifications state that the information provided to the plan administrator by the trustees is complete and accurate.

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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 schedules of (a) Schedule H, line 4a – schedule of delinquent participant contributions, (b) schedule H, line 4i – schedule of assets (held at year end), and (c) schedule H, line 4j – schedule of reportable transactions, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

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

The form and content of the information included in the financial statements and 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.

Frazer, LLP

April 25, 2014
Brea, California

ROCKVIEW DAIRIES, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF MARCH 31, 2013 AND 2012

	2013	2012
ASSETS:		
INVESTMENTS AT FAIR VALUE:		
Guaranteed accounts	$ -	$ 18,133
Money market funds	259,106	318,751
Pooled separate accounts	-	3,022,142
Registered investment companies	5,230,429	-
Investment in American Commissary Corporation	-	6,140,000
Total investments	5,489,535	9,499,026
RECEIVABLES:		
Notes receivable from participants	87,951	72,222
Miscellaneous receivable	285	42,652
Total receivables	88,236	114,874
Total assets	5,577,771	9,613,900
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,577,771	$ 9,613,900

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED MARCH 31, 2013

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME:		
Interest and dividends	$	75,397
Net appreciation (depreciation) of investments:		
Pooled separate accounts		(126,661)
Registered investment companies		281,877
Gain on sales of securities		85,000
Total investment income		315,613
OTHER ADDITIONS:		
Employer contributions		42,079
Employee contributions		92,226
Rollovers		3,436
Other income		11,435
Total other additions		149,176
Total additions		464,789
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits and withdrawals		4,467,560
Transfer of assets		4,000
Administrative expenses		29,358
Total deductions		4,500,918
NET DECREASE		(4,036,129)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year		9,613,900
End of year	$	5,577,771

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

Note 1 – Description of the Plan

The following description of Rockview Dairies, Inc. 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the plan agreement and/or any amendments for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time eligible employees of Rockview Dairies, Inc. ("Rockview Dairies" or the "Company"), the Plan Sponsor. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective April 1, 2010, the Plan has been restated to meet the requirements for a Safe Harbor Cash or Deferred Profit Sharing Plan under the Internal Revenue Code sections 401(k)(12) and 401(m)(11). As of May 15, 2013, the Plan added a brokerage account that allows participants to purchase stocks and other investment vehicles with their 401(k).

An employee is eligible to participate in the Plan upon reaching the age of 21 and after completing three months of service.

Contributions

Each year, participants may contribute up to 50% of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Code ("IRC") limitations. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company makes discretionary non-elective contributions and safe harbor matching contributions for all participating employees, regardless of hours of service. Participants direct the investment of their contributions and safe harbor matching contributions into various investment options offered by the Plan. The Plan currently offers a diversified menu of investments in registered investment companies issued by Fidelity Management Trust Company as investment options for participant directed investments.

Participant accounts

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

Note 1 – Description of the Plan (continued)

Vesting

Participants are vested immediately in their contributions and safe harbor employer matching contributions, plus actual earnings thereon. Vesting from profit sharing or other discretionary non-safe harbor contributions are based on years of continuous service, as follows:

Years of Service	Vesting Percentage
2	20%
3	40%
4	60%
5	80%
6	100%

Notwithstanding the foregoing, if a participant is employed by the Company on their normal retirement date (age 65), the date they becomes disabled, or the date they dies, their vested interest in Company contributions on such date accelerates to 100%.

Note receivable from participants

Participants may borrow from their account a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from one to five years, except for the purchase of a primary residence where the terms shall be no greater than 10 years. The loans are secured by the balance in the participant's account and bear interest at prime plus 1% at the date of issuance, which is commensurate with prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through monthly payroll deductions. Participants may only have one loan outstanding at a time.

Payment of benefits

Upon termination of service, a participant will receive as benefits either a lump sum amount equal to the value of the participant's vested interest in his/her account, or optional forms of benefits in accordance with the Plan. Upon termination of service due to death, permanent disability, retirement or early retirement, as defined in the Plan document, a participant may elect to receive a distribution of his or her vested account balance as either a lump-sum amount or as installments. As of August 5, 2011, the Plan was amended to allow for hardship distributions for qualified expenses, as defined in the amended Plan document. Withdrawals made by terminating participants are based upon the vested balance of their participant directed and trustee directed individual accounts at the time of termination and are recorded in the year of distribution.

Note 1 – Description of the Plan (continued)

Administration

An officer of the Company serves as trustee and directs the investments of plan assets, other than investments in participant directed accounts. On August 1, 2012, the Plan transferred all participant directed plan assets from John Hancock Life Insurance Company (U.S.A) to Fidelity Management Trust Company. On March 15, 2013, the Plan transferred all plan assets held by their third-party administrator, Qualified Benefits, Inc. to Fidelity Management Trust Company, into participant directed accounts. The trustee authorized Fidelity Management Trust Company to serve as custodian of participant directed investments.

Trustee directed investments

The Plan owned 1,111,976 shares or 80.69% of the shares of American Commissary Corporation ("ACC") as of March 31, 2012; the remaining 266,085 or 19.31% of the shares of ACC were owned by Rockview Dairies, Inc., the Plan Sponsor and administrator. The Plan purchased stock in ACC from various parties beginning in March 1993 over the course of approximately ten years. The Plan fiduciaries determined that the Plan's purchase of shares of ACC stock directly from Rockview Dairies, a party-in-interest, was a prohibited transaction. The Plan's investment in ACC, as of March 31, 2012, was valued at $6,140,000.

On September 6, 2012, the Department of Labor entered into a settlement agreement with the Plan which provided relief for the prohibited transaction and waived the penalty based on the good faith exemption provided by Rockview Dairies, Inc., the Plan Sponsor. On September 7, 2012, Rockview Dairies, Inc. executed a Stock Purchase of 1,111,976 shares of ACC stock from the Plan for the fair market value of $6,225,000.

As of March 31, 2013, trustee directed investments includes a money market account at Community Bank with a total fair market value of $68,691.

Forfeiture of benefits

If a participant terminates prior to vesting 100% in employer contributions, the forfeited balance will be used to offset administrative expenses or reduce employer contributions. As of March 31, 2013 and 2012 non-vested forfeitures totaled $25,699 and $15,154, respectively.

Date of management's review

The Plan's management evaluated all events and transitions that occurred after March 31, 2013 up through the date the Plan issued these financial statements on April 25, 2014. No events occurred subsequent to this date which required disclosure.

Note 2 - Summary of significant accounting policies

Basis of accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates

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

Investment valuation and income recognition

Investments are reported at fair value. If available, quoted market prices are used to value investments. Shares of mutual funds are valued at net asset value of shares held by the Plan at year end. See Note 6 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as 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. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Risk and uncertainties

The Plan provides for various investment options, these investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with these securities and the level of uncertainty related to changes in value, it is at least reasonably possible that changes in the various risk factors in the near term would materially affect participants' account balances and the amounts reported in the accompanying financial statements.

Termination of the plan

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 would become 100% vested in their accounts, and Plan assets would be distributed based upon the participants' account balances at that time.

Administrative expenses

The expenses related to administration of the Plan are paid by the Plan unless the Plan Sponsor elects to make such payment. For the Plan year ended March 31, 2013, the Plan Sponsor paid for legal expenses of $53,150 and third party administrator fees of $22,920.

Note 2 - Summary of significant accounting policies (continued)

Tax Status

Effective April 1, 2010 the Company adopted a prototype Plan that has received an opinion letter on March 31, 2008 from the Internal Revenue Service stating that the form of the Plan qualifies under applicable provisions of the Internal Revenue Code. The Company believes that the Plan has been operated in accordance with, and qualifies under, the applicable requirements of the Internal Revenue Code and related state statutes, and that the trust, which forms a part of the Plan, will be exempt from Federal and state income taxes.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the U.S. federal, state or local tax authorities. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of March 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 3 – Information certified by the Trustee

The Plan Sponsor elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employment Retirement Income Security Act of 1974. Accordingly, as permitted under such election, the following information was certified by John Hancock Life Insurance Company (U.S.A.), the Trustee and Custodian of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

a. Investments in guaranteed accounts and pooled separate accounts at March 31, 2012.
b. Custodian transactions, investment income, and investment transactions in guaranteed accounts and pooled separate accounts for the year ended March 31, 2012 and the period ended August 1, 2012.

The following information was certified by Fidelity Management Trust Company, the Custodian of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

a. Investments in registered investment companies at March 31, 2013.
b. Custodian transactions, investment income, and investment transactions in registered investment companies for the year ended March 31, 2013.

Note 4 – Investments

The following presents the fair values of investments that represents 5% or more of the Plan's net assets available for benefits as of:

Identity of issuer	Description	March 31, 2013	
Fidelity Investments	Fidelity Puritan Fund	$ 3,689,491	

Identity of issuer	Description	March 31, 2012	
American Commissary Corporation	Real Estate & Related Investments	$ 6,140,000	*
John Hancock USA	Lifestyle Growth Fund	669,406	
John Hancock USA	Lifestyle Aggressive Fund	517,386	

***** Trustee directed investments

Note 5 – Financial information for trustee directed investments

Information about the net assets available for benefits and changes in net assets available for benefits relating to the trustee directed investments is as follows:

	March 31, 2013	March 31, 2012
Investments:		
Money market funds	$ 259,106	$ 318,751
Investment in American Commissary Corporation	-	6,140,000
Miscellaneous receivable	285	42,652
Net assets available for benefits	$ 259,391	$ 6,501,403

Note 5 – Financial information for trustee directed investments (continued)

	Year Ended March 31, 2013	
Additions:		
Interest and dividends	$ 1,496	
Gain on sale of securities	85,000	
Total additions		$ 86,496
Deductions:		
Benefits and withdrawals	$ 3,980,673	
Transfers	2,520,730	
Administrative expenses	17,520	
Total deductions		6,518,923
Net decrease		$ (6,432,427)

Note 6 - 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 or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- 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.

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.

Note 6 - Fair value measurements (continued)

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 March 31, 2013 and 2012:

Money market accounts: Fair values are estimated to approximate deposit account balances.

Investments in registered investment companies: Valued at the daily closing price as reported by the fund. Investments held by the Plan are open-ended investments that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The investments held by the Plan are deemed to be actively traded.

The following table below sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of March 31, 2013:

Investments	Level 1	Level 2	Level 3	Total
Money market accounts	$ 259,106	$ -	$ -	$ 259,106
Registered investment companies	5,230,429	-	-	5,230,429
Total	$ 5,489,535	$ -	$ -	$ 5,489,535

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

Investments	Level 1	Level 2	Level 3	Total
Guaranteed accounts	$ -	$ -	$ 18,133	$ 18,133
Money market accounts	318,751	-	-	318,751
Pooled separate accounts	-	3,022,142	-	3,022,142
Investment in American Commissary Corporation	-	-	6,140,000	6,140,000
Total	$ 318,751	$ 3,022,142	$ 6,158,133	$ 9,499,026

Transfers between level 1 and 2 of the fair value hierarchy occurred on August 1, 2012 when the Plan transferred all assets held by John Hancock Insurance Company (U.S.A) to Fidelity Management Trust Company.

Note 6 - Fair value measurements (continued)

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended March 31, 2013 and 2012:

	Guaranteed accounts	Investment in American Commissary Corporation	Total
Balance March 31, 2012	$ 18,133	$ 6,140,000	$ 6,158,133
Transfers	(18,256)	(6,225,000)	(6,243,256)
Unrealized gain	123	-	123
Realized gain	-	85,000	85,000
Balance March 31, 2013	$ -	$ -	$ -

Transfers out of level 3 occurred due to:

a) the Plan changed custodians on August 1, 2012 and all level 3 investments were transferred to level 1 investments;
b) the Plan sold the investment in American Commissary Corporation and transferred all remaining assets, after distributions, to level 1 investments held by Fidelity Management Trust Company.

Fair value of investments in entities that use net asset value

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share as of March 31, 2013.

Description	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Fidelity Money Market Trust	$ 190,415	n/a	Daily	1 day
Fidelity Puritan Fund	3,689,491	n/a	Daily	1 day
Fidelity Government Income Fund	987	n/a	Daily	1 day
Spartan International Index Fund	16,212	n/a	Daily	1 day
Spartan 500 Index Fund	99,032	n/a	Daily	1 day
Spartan Mid Cap Index Fund	1,321	n/a	Daily	1 day
Spartan Small Cap Index Fund	11,403	n/a	Daily	1 day
Columbia Acorn International Fund	87,269	n/a	Daily	1 day
Columbia Mid Cap Growth Fund	146,860	n/a	Daily	1 day
T. Rowe Price Blue Chip Growth Fund	171,613	n/a	Daily	1 day
T. Rowe Price Inflation Protected Bond Fund	15,878	n/a	Daily	1 day
Oakmark International Fund Class I	126,240	n/a	Daily	1 day

Note 6 - Fair value measurements (continued)

Fair value of investments in entities that use net asset value (continued)

Description	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
PIMCO Low Duration Fund Administrative Class	7,943	n/a	Daily	1 day
Cohen & Steers Realty Shares Fund	7,072	n/a	Daily	1 day
Templeton Global Bond Fund Class A	34,449	n/a	Daily	1 day
Invesco High Yield Fund Instituational Class	13,330	n/a	Daily	1 day
Invesco Diversified Dividend Fund Institutional Class	255,951	n/a	Daily	1 day
JP Morgan Mid Cap Value Fund	173,380	n/a	Daily	1 day
Janus Triton Fund Class T	251,580	n/a	Daily	1 day
Metropolitan West Total Return Bond Fund Class Institutional	66,859	n/a	Daily	1 day
Heartland Value Plus Fund	4,458	n/a	Daily	1 day
Hennessy Gas Utility Index Fund	49,101	n/a	Daily	1 day
	$ 5,420,844			

Note 7 – Contingencies

The Department of Labor ("DOL") has completed their investigation with respect to the Plan and certain prohibited transactions related to the March 31, 2009 Plan year. The DOL issued a closing letter dated September 12, 2012 noting that upon corrective actions being taken, the DOL will take no further action with regard to these issues. The letter notes, however, that the DOL commits only itself and cannot in any way restrain any other individual or governmental agency from taking any further action on this or other matters. There are currently no communications, written or oral, with regulatory agencies or other governing entities concerning the operation of the Plan.

In November 2013, the Plan Sponsor discovered that bonuses and incentives were excluded from the calculation of eligible compensation for 401(k) elective deferral. As of the date of this report management has not been able to determine if this calculation is incorrect or estimate the amount of the employee deferrals, matching contributions, and lost earnings from this difference. If this is determined to be an error, the Plan Sponsor will self-correct under the IRS's Employee Plans Compliance Resolution System once the amount has been determined.

Note 8 – Party-in-interest

Plan investments in participant directed investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the custodian with the Plan's Trustees, and therefore, these transactions qualify as party-in-interest transactions. Any purchases and sales of these funds are performed in the open market at fair value. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibitions of party-in-interest transactions under ERISA. Fees paid by the Plan participants to Fidelity Management Trust Company for investment management services amounted to $3,516 for the year ended March 31, 2013. Fees paid by the Plan to John Hancock Insurance Company (U.S.A.) for investment management services amounted to $8,322 and $25,914 for the years ended March 31, 2013 and 2012, respectively.

The Plan has self-directed loans made to participants. As a result, these investments and all transactions relating to these investments were a party-in-interest. These transactions are exempt from being prohibited transactions by ERISA.

Note 9 – Prohibited transactions

During the periods from April 21, 2006 to March 31, 2012, the Plan Administrator failed to remit to the Plan's Trustee employee contributions totaling $535,131 within the period prescribed by the Department of Labor regulations. Delays in remitting contributions to the Trustee were due to administrative errors. This is classified as a delinquent participant contribution on Schedule H of Form 5500. As a result of the delinquent contributions, the Plan accrued $5,302 of interest expense as of March 31, 2012. This amount was corrected on July 20, 2012.

The Plan made a loan to Eagle Foods, Inc., a customer of Rockview Dairies, Inc., in February 2002. This loan was guaranteed by Rockview Dairies. The Plan Sponsor concluded that the guarantee by Rockview Dairies of the Plan's loan to Eagle was an indirect loan between the Plan and a party-in-interest and therefore a prohibited transaction under 406(1) of ERISA. On February 17, 2012, the Plan fiduciaries restored $47,185 to the Plan, representing the total amount of uncollected late fees owed.

Note 10 – Reconciliation of financial statements to form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at March 31, 2013 to Form 5500:

Net assets available for benefits per the financial statements	$	5,577,771
Less: Miscellaneous receivable		(285)
Net assets available for benefits per the 5500	$	5,577,486

The following is a reconciliation of benefits and withdrawals per the financial statements for the year ended March 31, 2013 to Form 5500:

Benefit payments and withdrawals per the financial statements	$	4,467,560
Add: Current year miscellaneous receivable		285
Benefit payments and withdrawals per the 5500	$	4,467,845

SUPPLEMENTAL SCHEDULES

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED MARCH 31, 2013

Description	Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions: Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Participant contributions withheld during the periods from April 21, 2006 to March 31, 2011, not deposited into participants accounts on a timely basis. Corrected on July 20, 2012.	$ 489,716 **	$ -	$ -	$ -	$ 489,716
Participant contributions withheld during the periods from December 24, 2010 to March 31, 2012, not deposited into participants accounts on a timely basis. Corrected on July 20, 2012.	45,415 **	-	-	-	45,415
	$ 535,131	$ -	$ -	$ -	$ 535,131

** - Late participant loan payments included.

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF MARCH 31, 2013

(a)	IDENTITY OF ISSUE, BORROWER, LESSOR (b) OR SIMILAR PARTY	(c) DESCRIPTION	(d) COST	CURRENT (e) VALUE
*	Fidelity Investments	Fidelity Money Market Trust	**	190,415
	(Participant-Directed)	Fidelity Puritan Fund	**	3,689,491
		Fidelity Government Income Fund	**	987
		Spartan International Index Fund	**	16,212
		Spartan 500 Index Fund	**	99,032
		Spartan Mid Cap Index Fund	**	1,321
		Spartan Small Cap Index Fund	**	11,403
		Columbia Acorn International Fund	**	87,269
		Columbia Mid Cap Growth Fund	**	146,860
		T. Rowe Price Blue Chip Growth Fund	**	171,613
		T. Rowe Price Inflation Protected Bond Fund	**	15,878
		Oakmark International Fund Class I	**	126,240
		PIMCO Low Duration Fund Administrative Class	**	7,943
		Cohen & Steers Realty Shares Fund	**	7,072
		Templeton Global Bond Fund Class A	**	34,449
		Invesco High Yield Fund Instituational Class	**	13,330
		Invesco Diversified Dividend Fund Institutional Class	**	255,951
		JP Morgan Mid Cap Value Fund	**	173,380
		Janus Triton Fund Class T	**	251,580
		Metropolitan West Total Return Bond Fund Class Institutional	**	66,859
		Heartland Value Plus Fund	**	4,458
		Hennessy Gas Utility Index Fund	**	49,101
	Community Bank (Nonparticipant-Directed)	Money Market	68,691	68,691
	Participant Loans	Interest from 4.25% - 5.25%	-	87,951
		Totals	$ 68,691	$ 5,577,486

* - Party-in-interest as defined by ERISA.
** - For participant-directed investments, carry values are not required to be disclosed.

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 2013

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Identity of party involved	Description of asset	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
	Rockview Dairies, Inc.	Common Stock - ACC	-	6,225,000	-	-	6,140,000	6,140,000	85,000
*	John Hancock Life Insurance Company	Funds held by Plan Administrator	-	2,623,479	-	-	2,623,479	2,623,479	-
	Fidelity Management Trust Company	Cash held by Plan	-	2,520,730	-	-	2,520,730	2,520,730	-
	Community Bank	Certificate of deposit	-	3,641,496	-	-	3,640,000	3,641,496	1,496

* On August 2, 2012, the Plan Administrator changed from John Hancock to Fidelity.
The accompanying notes are an integral part of these financial statements.

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS

WITH

INDEPENDENT AUDITORS' REPORT

MARCH 31, 2013 AND 2012

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT
MARCH 31, 2013 AND 2012

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FRAZER, LLP
Certified Public Accountants and Consultants

INDEPENDENT AUDITORS' REPORT

To the Trustee, Board of Directors, and Plan Administrator
Rockview Dairies, Inc. 401(k) Plan
Downey, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rockview Dairies, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of March 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 John Hancock Life Insurance Company (U.S.A) and Fidelity Management Trust Company, the trustees 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 John Hancock Life Insurance Company (U.S.A.) as of and for the year ended March 31, 2012 and the period ended August 1, 2012. The plan administrator has obtained a certification from Fidelity Management Trust Company as of and for the year ended March 31, 2013. Both of these certifications state that the information provided to the plan administrator by the trustees is complete and accurate.

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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 schedules of (a) Schedule H, line 4a – schedule of delinquent participant contributions, (b) schedule H, line 4i – schedule of assets (held at year end), and (c) schedule H, line 4j – schedule of reportable transactions, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

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

The form and content of the information included in the financial statements and 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.

Frazer, LLP

April 25, 2014
Brea, California

ROCKVIEW DAIRIES, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF MARCH 31, 2013 AND 2012

	2013	2012
ASSETS:		
INVESTMENTS AT FAIR VALUE:		
Guaranteed accounts	$ -	$ 18,133
Money market funds	259,106	318,751
Pooled separate accounts	-	3,022,142
Registered investment companies	5,230,429	-
Investment in American Commissary Corporation	-	6,140,000
Total investments	5,489,535	9,499,026
RECEIVABLES:		
Notes receivable from participants	87,951	72,222
Miscellaneous receivable	285	42,652
Total receivables	88,236	114,874
Total assets	5,577,771	9,613,900
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,577,771	$ 9,613,900

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED MARCH 31, 2013

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME:		
Interest and dividends	$	75,397
Net appreciation (depreciation) of investments:		
Pooled separate accounts		(126,661)
Registered investment companies		281,877
Gain on sales of securities		85,000
Total investment income		315,613
OTHER ADDITIONS:		
Employer contributions		42,079
Employee contributions		92,226
Rollovers		3,436
Other income		11,435
Total other additions		149,176
Total additions		464,789
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits and withdrawals		4,467,560
Transfer of assets		4,000
Administrative expenses		29,358
Total deductions		4,500,918
NET DECREASE		(4,036,129)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year		9,613,900
End of year	$	5,577,771

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

Note 1 – Description of the Plan

The following description of Rockview Dairies, Inc. 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the plan agreement and/or any amendments for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time eligible employees of Rockview Dairies, Inc. ("Rockview Dairies" or the "Company"), the Plan Sponsor. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective April 1, 2010, the Plan has been restated to meet the requirements for a Safe Harbor Cash or Deferred Profit Sharing Plan under the Internal Revenue Code sections 401(k)(12) and 401(m)(11). As of May 15, 2013, the Plan added a brokerage account that allows participants to purchase stocks and other investment vehicles with their 401(k).

An employee is eligible to participate in the Plan upon reaching the age of 21 and after completing three months of service.

Contributions

Each year, participants may contribute up to 50% of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Code ("IRC") limitations. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company makes discretionary non-elective contributions and safe harbor matching contributions for all participating employees, regardless of hours of service. Participants direct the investment of their contributions and safe harbor matching contributions into various investment options offered by the Plan. The Plan currently offers a diversified menu of investments in registered investment companies issued by Fidelity Management Trust Company as investment options for participant directed investments.

Participant accounts

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

Note 1 – Description of the Plan (continued)

Vesting

Participants are vested immediately in their contributions and safe harbor employer matching contributions, plus actual earnings thereon. Vesting from profit sharing or other discretionary non-safe harbor contributions are based on years of continuous service, as follows:

Years of Service	Vesting Percentage
2	20%
3	40%
4	60%
5	80%
6	100%

Notwithstanding the foregoing, if a participant is employed by the Company on their normal retirement date (age 65), the date they becomes disabled, or the date they dies, their vested interest in Company contributions on such date accelerates to 100%.

Note receivable from participants

Participants may borrow from their account a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from one to five years, except for the purchase of a primary residence where the terms shall be no greater than 10 years. The loans are secured by the balance in the participant's account and bear interest at prime plus 1% at the date of issuance, which is commensurate with prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through monthly payroll deductions. Participants may only have one loan outstanding at a time.

Payment of benefits

Upon termination of service, a participant will receive as benefits either a lump sum amount equal to the value of the participant's vested interest in his/her account, or optional forms of benefits in accordance with the Plan. Upon termination of service due to death, permanent disability, retirement or early retirement, as defined in the Plan document, a participant may elect to receive a distribution of his or her vested account balance as either a lump-sum amount or as installments. As of August 5, 2011, the Plan was amended to allow for hardship distributions for qualified expenses, as defined in the amended Plan document. Withdrawals made by terminating participants are based upon the vested balance of their participant directed and trustee directed individual accounts at the time of termination and are recorded in the year of distribution.

Note 1 – Description of the Plan (continued)

Administration

An officer of the Company serves as trustee and directs the investments of plan assets, other than investments in participant directed accounts. On August 1, 2012, the Plan transferred all participant directed plan assets from John Hancock Life Insurance Company (U.S.A) to Fidelity Management Trust Company. On March 15, 2013, the Plan transferred all plan assets held by their third-party administrator, Qualified Benefits, Inc. to Fidelity Management Trust Company, into participant directed accounts. The trustee authorized Fidelity Management Trust Company to serve as custodian of participant directed investments.

Trustee directed investments

The Plan owned 1,111,976 shares or 80.69% of the shares of American Commissary Corporation ("ACC") as of March 31, 2012; the remaining 266,085 or 19.31% of the shares of ACC were owned by Rockview Dairies, Inc., the Plan Sponsor and administrator. The Plan purchased stock in ACC from various parties beginning in March 1993 over the course of approximately ten years. The Plan fiduciaries determined that the Plan's purchase of shares of ACC stock directly from Rockview Dairies, a party-in-interest, was a prohibited transaction. The Plan's investment in ACC, as of March 31, 2012, was valued at $6,140,000.

On September 6, 2012, the Department of Labor entered into a settlement agreement with the Plan which provided relief for the prohibited transaction and waived the penalty based on the good faith exemption provided by Rockview Dairies, Inc., the Plan Sponsor. On September 7, 2012, Rockview Dairies, Inc. executed a Stock Purchase of 1,111,976 shares of ACC stock from the Plan for the fair market value of $6,225,000.

As of March 31, 2013, trustee directed investments includes a money market account at Community Bank with a total fair market value of $68,691.

Forfeiture of benefits

If a participant terminates prior to vesting 100% in employer contributions, the forfeited balance will be used to offset administrative expenses or reduce employer contributions. As of March 31, 2013 and 2012 non-vested forfeitures totaled $25,699 and $15,154, respectively.

Date of management's review

The Plan's management evaluated all events and transitions that occurred after March 31, 2013 up through the date the Plan issued these financial statements on April 25, 2014. No events occurred subsequent to this date which required disclosure.

Note 2 - Summary of significant accounting policies

Basis of accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates

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

Investment valuation and income recognition

Investments are reported at fair value. If available, quoted market prices are used to value investments. Shares of mutual funds are valued at net asset value of shares held by the Plan at year end. See Note 6 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as 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. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Risk and uncertainties

The Plan provides for various investment options, these investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with these securities and the level of uncertainty related to changes in value, it is at least reasonably possible that changes in the various risk factors in the near term would materially affect participants' account balances and the amounts reported in the accompanying financial statements.

Termination of the plan

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 would become 100% vested in their accounts, and Plan assets would be distributed based upon the participants' account balances at that time.

Administrative expenses

The expenses related to administration of the Plan are paid by the Plan unless the Plan Sponsor elects to make such payment. For the Plan year ended March 31, 2013, the Plan Sponsor paid for legal expenses of $53,150 and third party administrator fees of $22,920.

Note 2 - Summary of significant accounting policies (continued)

Tax Status

Effective April 1, 2010 the Company adopted a prototype Plan that has received an opinion letter on March 31, 2008 from the Internal Revenue Service stating that the form of the Plan qualifies under applicable provisions of the Internal Revenue Code. The Company believes that the Plan has been operated in accordance with, and qualifies under, the applicable requirements of the Internal Revenue Code and related state statutes, and that the trust, which forms a part of the Plan, will be exempt from Federal and state income taxes.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the U.S. federal, state or local tax authorities. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of March 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 3 – Information certified by the Trustee

The Plan Sponsor elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employment Retirement Income Security Act of 1974. Accordingly, as permitted under such election, the following information was certified by John Hancock Life Insurance Company (U.S.A.), the Trustee and Custodian of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

a. Investments in guaranteed accounts and pooled separate accounts at March 31, 2012.
b. Custodian transactions, investment income, and investment transactions in guaranteed accounts and pooled separate accounts for the year ended March 31, 2012 and the period ended August 1, 2012.

The following information was certified by Fidelity Management Trust Company, the Custodian of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

a. Investments in registered investment companies at March 31, 2013.
b. Custodian transactions, investment income, and investment transactions in registered investment companies for the year ended March 31, 2013.

Note 4 – Investments

The following presents the fair values of investments that represents 5% or more of the Plan's net assets available for benefits as of:

Identity of issuer	Description	March 31, 2013	
Fidelity Investments	Fidelity Puritan Fund	$ 3,689,491	

Identity of issuer	Description	March 31, 2012	
American Commissary Corporation	Real Estate & Related Investments	$ 6,140,000	*
John Hancock USA	Lifestyle Growth Fund	669,406	
John Hancock USA	Lifestyle Aggressive Fund	517,386	

***** Trustee directed investments

Note 5 – Financial information for trustee directed investments

Information about the net assets available for benefits and changes in net assets available for benefits relating to the trustee directed investments is as follows:

	March 31, 2013	March 31, 2012
Investments:		
Money market funds	$ 259,106	$ 318,751
Investment in American Commissary Corporation	-	6,140,000
Miscellaneous receivable	285	42,652
Net assets available for benefits	$ 259,391	$ 6,501,403

Note 5 – Financial information for trustee directed investments (continued)

	Year Ended March 31, 2013	
Additions:		
Interest and dividends	$ 1,496	
Gain on sale of securities	85,000	
Total additions		$ 86,496
Deductions:		
Benefits and withdrawals	$ 3,980,673	
Transfers	2,520,730	
Administrative expenses	17,520	
Total deductions		6,518,923
Net decrease		$ (6,432,427)

Note 6 - 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 or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- 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.

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.

Note 6 - Fair value measurements (continued)

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 March 31, 2013 and 2012:

Money market accounts: Fair values are estimated to approximate deposit account balances.

Investments in registered investment companies: Valued at the daily closing price as reported by the fund. Investments held by the Plan are open-ended investments that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The investments held by the Plan are deemed to be actively traded.

The following table below sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of March 31, 2013:

Investments	Level 1	Level 2	Level 3	Total
Money market accounts	$ 259,106	$ -	$ -	$ 259,106
Registered investment companies	5,230,429	-	-	5,230,429
Total	$ 5,489,535	$ -	$ -	$ 5,489,535

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

Investments	Level 1	Level 2	Level 3	Total
Guaranteed accounts	$ -	$ -	$ 18,133	$ 18,133
Money market accounts	318,751	-	-	318,751
Pooled separate accounts	-	3,022,142	-	3,022,142
Investment in American Commissary Corporation	-	-	6,140,000	6,140,000
Total	$ 318,751	$ 3,022,142	$ 6,158,133	$ 9,499,026

Transfers between level 1 and 2 of the fair value hierarchy occurred on August 1, 2012 when the Plan transferred all assets held by John Hancock Insurance Company (U.S.A) to Fidelity Management Trust Company.

Note 6 - Fair value measurements (continued)

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended March 31, 2013 and 2012:

	Guaranteed accounts	Investment in American Commissary Corporation	Total
Balance March 31, 2012	$ 18,133	$ 6,140,000	$ 6,158,133
Transfers	(18,256)	(6,225,000)	(6,243,256)
Unrealized gain	123	-	123
Realized gain	-	85,000	85,000
Balance March 31, 2013	$ -	$ -	$ -

Transfers out of level 3 occurred due to:

a) the Plan changed custodians on August 1, 2012 and all level 3 investments were transferred to level 1 investments;
b) the Plan sold the investment in American Commissary Corporation and transferred all remaining assets, after distributions, to level 1 investments held by Fidelity Management Trust Company.

Fair value of investments in entities that use net asset value

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share as of March 31, 2013.

Description	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Fidelity Money Market Trust	$ 190,415	n/a	Daily	1 day
Fidelity Puritan Fund	3,689,491	n/a	Daily	1 day
Fidelity Government Income Fund	987	n/a	Daily	1 day
Spartan International Index Fund	16,212	n/a	Daily	1 day
Spartan 500 Index Fund	99,032	n/a	Daily	1 day
Spartan Mid Cap Index Fund	1,321	n/a	Daily	1 day
Spartan Small Cap Index Fund	11,403	n/a	Daily	1 day
Columbia Acorn International Fund	87,269	n/a	Daily	1 day
Columbia Mid Cap Growth Fund	146,860	n/a	Daily	1 day
T. Rowe Price Blue Chip Growth Fund	171,613	n/a	Daily	1 day
T. Rowe Price Inflation Protected Bond Fund	15,878	n/a	Daily	1 day
Oakmark International Fund Class I	126,240	n/a	Daily	1 day

Note 6 - Fair value measurements (continued)

Fair value of investments in entities that use net asset value (continued)

Description	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
PIMCO Low Duration Fund Administrative Class	7,943	n/a	Daily	1 day
Cohen & Steers Realty Shares Fund	7,072	n/a	Daily	1 day
Templeton Global Bond Fund Class A	34,449	n/a	Daily	1 day
Invesco High Yield Fund Instituational Class	13,330	n/a	Daily	1 day
Invesco Diversified Dividend Fund Institutional Class	255,951	n/a	Daily	1 day
JP Morgan Mid Cap Value Fund	173,380	n/a	Daily	1 day
Janus Triton Fund Class T	251,580	n/a	Daily	1 day
Metropolitan West Total Return Bond Fund Class Institutional	66,859	n/a	Daily	1 day
Heartland Value Plus Fund	4,458	n/a	Daily	1 day
Hennessy Gas Utility Index Fund	49,101	n/a	Daily	1 day
	$ 5,420,844			

Note 7 – Contingencies

The Department of Labor ("DOL") has completed their investigation with respect to the Plan and certain prohibited transactions related to the March 31, 2009 Plan year. The DOL issued a closing letter dated September 12, 2012 noting that upon corrective actions being taken, the DOL will take no further action with regard to these issues. The letter notes, however, that the DOL commits only itself and cannot in any way restrain any other individual or governmental agency from taking any further action on this or other matters. There are currently no communications, written or oral, with regulatory agencies or other governing entities concerning the operation of the Plan.

In November 2013, the Plan Sponsor discovered that bonuses and incentives were excluded from the calculation of eligible compensation for 401(k) elective deferral. As of the date of this report management has not been able to determine if this calculation is incorrect or estimate the amount of the employee deferrals, matching contributions, and lost earnings from this difference. If this is determined to be an error, the Plan Sponsor will self-correct under the IRS's Employee Plans Compliance Resolution System once the amount has been determined.

Note 8 – Party-in-interest

Plan investments in participant directed investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the custodian with the Plan's Trustees, and therefore, these transactions qualify as party-in-interest transactions. Any purchases and sales of these funds are performed in the open market at fair value. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibitions of party-in-interest transactions under ERISA. Fees paid by the Plan participants to Fidelity Management Trust Company for investment management services amounted to $3,516 for the year ended March 31, 2013. Fees paid by the Plan to John Hancock Insurance Company (U.S.A.) for investment management services amounted to $8,322 and $25,914 for the years ended March 31, 2013 and 2012, respectively.

The Plan has self-directed loans made to participants. As a result, these investments and all transactions relating to these investments were a party-in-interest. These transactions are exempt from being prohibited transactions by ERISA.

Note 9 – Prohibited transactions

During the periods from April 21, 2006 to March 31, 2012, the Plan Administrator failed to remit to the Plan's Trustee employee contributions totaling $535,131 within the period prescribed by the Department of Labor regulations. Delays in remitting contributions to the Trustee were due to administrative errors. This is classified as a delinquent participant contribution on Schedule H of Form 5500. As a result of the delinquent contributions, the Plan accrued $5,302 of interest expense as of March 31, 2012. This amount was corrected on July 20, 2012.

The Plan made a loan to Eagle Foods, Inc., a customer of Rockview Dairies, Inc., in February 2002. This loan was guaranteed by Rockview Dairies. The Plan Sponsor concluded that the guarantee by Rockview Dairies of the Plan's loan to Eagle was an indirect loan between the Plan and a party-in-interest and therefore a prohibited transaction under 406(1) of ERISA. On February 17, 2012, the Plan fiduciaries restored $47,185 to the Plan, representing the total amount of uncollected late fees owed.

Note 10 – Reconciliation of financial statements to form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at March 31, 2013 to Form 5500:

Net assets available for benefits per the financial statements	$	5,577,771
Less: Miscellaneous receivable		(285)
Net assets available for benefits per the 5500	$	5,577,486

The following is a reconciliation of benefits and withdrawals per the financial statements for the year ended March 31, 2013 to Form 5500:

Benefit payments and withdrawals per the financial statements	$	4,467,560
Add: Current year miscellaneous receivable		285
Benefit payments and withdrawals per the 5500	$	4,467,845

SUPPLEMENTAL SCHEDULES

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED MARCH 31, 2013

Description	Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions: Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Participant contributions withheld during the periods from April 21, 2006 to March 31, 2011, not deposited into participants accounts on a timely basis. Corrected on July 20, 2012.	$ 489,716 **	$ -	$ -	$ -	$ 489,716
Participant contributions withheld during the periods from December 24, 2010 to March 31, 2012, not deposited into participants accounts on a timely basis. Corrected on July 20, 2012.	45,415 **	-	-	-	45,415
	$ 535,131	$ -	$ -	$ -	$ 535,131

** - Late participant loan payments included.

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF MARCH 31, 2013

(a)	IDENTITY OF ISSUE, BORROWER, LESSOR (b) OR SIMILAR PARTY	(c) DESCRIPTION	(d) COST	CURRENT (e) VALUE
*	Fidelity Investments	Fidelity Money Market Trust	**	190,415
	(Participant-Directed)	Fidelity Puritan Fund	**	3,689,491
		Fidelity Government Income Fund	**	987
		Spartan International Index Fund	**	16,212
		Spartan 500 Index Fund	**	99,032
		Spartan Mid Cap Index Fund	**	1,321
		Spartan Small Cap Index Fund	**	11,403
		Columbia Acorn International Fund	**	87,269
		Columbia Mid Cap Growth Fund	**	146,860
		T. Rowe Price Blue Chip Growth Fund	**	171,613
		T. Rowe Price Inflation Protected Bond Fund	**	15,878
		Oakmark International Fund Class I	**	126,240
		PIMCO Low Duration Fund Administrative Class	**	7,943
		Cohen & Steers Realty Shares Fund	**	7,072
		Templeton Global Bond Fund Class A	**	34,449
		Invesco High Yield Fund Instituational Class	**	13,330
		Invesco Diversified Dividend Fund Institutional Class	**	255,951
		JP Morgan Mid Cap Value Fund	**	173,380
		Janus Triton Fund Class T	**	251,580
		Metropolitan West Total Return Bond Fund Class Institutional	**	66,859
		Heartland Value Plus Fund	**	4,458
		Hennessy Gas Utility Index Fund	**	49,101
	Community Bank (Nonparticipant-Directed)	Money Market	68,691	68,691
	Participant Loans	Interest from 4.25% - 5.25%	-	87,951
		Totals	$ 68,691	$ 5,577,486

* - Party-in-interest as defined by ERISA.
** - For participant-directed investments, carry values are not required to be disclosed.

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

ROCKVIEW DAIRIES, INC. 401(k) PLAN
PLAN NUMBER 002
EMPLOYER IDENTIFICATION NUMBER 95-2544578

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 2013

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Identity of party involved	Description of asset	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
	Rockview Dairies, Inc.	Common Stock - ACC	-	6,225,000	-	-	6,140,000	6,140,000	85,000
*	John Hancock Life Insurance Company	Funds held by Plan Administrator	-	2,623,479	-	-	2,623,479	2,623,479	-
	Fidelity Management Trust Company	Cash held by Plan	-	2,520,730	-	-	2,520,730	2,520,730	-
	Community Bank	Certificate of deposit	-	3,641,496	-	-	3,640,000	3,641,496	1,496

* On August 2, 2012, the Plan Administrator changed from John Hancock to Fidelity.
The accompanying notes are an integral part of these financial statements.