# 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

**2011**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**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
FELDMEIER EQUIPMENT, INC. 401(K) PLAN

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

**1c** Effective date of plan 06/01/1989

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

FELDMEIER EQUIPMENT, INC.

6800 TOWNLINE ROAD
P.O. BOX 474
SYRACUSE, NY 13211

**2b** Employer Identification Number (EIN)
15-0599364

**2c** Sponsor's telephone number
315-454-8608

**2d** Business code (see instructions)
333310

**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. | 01/15/2015 | JEANNE JACKSON |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 01/15/2015 | JEANNE JACKSON |
| | **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 |

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
FELDMEIER EQUIPMENT, INC.

6800 TOWNLINE ROAD
P.O. BOX 474
SYRACUSE, NY 13211

**3b** Administrator's EIN
15-0599364

**3c** Administrator's telephone number
315-454-8608

**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** | 264 |
| **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** | 334 |
| **b** | Retired or separated participants receiving benefits | **6b** | 1 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 17 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 352 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 352 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 260 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 22 |
| **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 Characteristic Codes in the instructions:
2E 2J 2F 2G 2K 3D 2T

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic 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)** | | | **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

**2011**

**This Form is Open to Public Inspection**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
FELDMEIER EQUIPMENT, INC. 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
FELDMEIER EQUIPMENT, INC.

**D** Employer Identification Number (EIN)
15-0599364

**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
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

| (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 |
| 04-1590850 | 65935 | MR 60093 | 352 | 01/01/2011 | 12/31/2011 |

**2** Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 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 |
|---|---|
| 5740 | 0 |

**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
PARTNERS MKTG SERV OF NEW YORK INC
1250 S CAPITAL OF TEXAS H
WEST LAKE HILLS, TX 78746

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---|---|---|
| | (c) Amount | (d) Purpose | |
| 4774 | | | 4 |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid
NFP INSURANCE SERVICES INC
1250 S CAPITAL OF TEXAS H
WEST LAKE HILLS, TX 78746

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---|---|---|
| | (c) Amount | (d) Purpose | |
| 545 | | | 4 |

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

ALAN L MELTZER
6500 ROCK SPRING DR #500
BETHESDA, MD 20817

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| 387 | | | 3 |

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

JAMES MICHAEL VANEPEREN
6500 ROCK SPRING DR STE 4
BETHESDA, MD 20817

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| 34 | | | 3 |

**(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 | |
| 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 ▶ GROUP ANNUITY CONTRACT

| | | | | | |
|---|---|---|---|---|---|
| **b** | Balance at the end of the previous year | | | 7b | 2128525 |
| **c** | Additions: (1) Contributions deposited during the year | 7c(1) | 199681 | | |
| | (2) Dividends and credits | 7c(2) | 0 | | |
| | (3) Interest credited during the year | 7c(3) | 80678 | | |
| | (4) Transferred from separate account | 7c(4) | 480085 | | |
| | (5) Other (specify below) | 7c(5) | 42903 | | |
| | ▶ LN INT, LN PRIN, LOAN DEFAULT, ROLL | | | | |
| | (6) Total additions | | | 7c(6) | 803347 |
| **d** | Total of balance and additions (add **b** and **c(6)**) | | | 7d | 2931872 |
| **e** | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 205925 | | |
| | (2) Administration charge made by carrier | 7e(2) | 795 | | |
| | (3) Transferred to separate account | 7e(3) | 0 | | |
| | (4) Other (specify below) | 7e(4) | 12772 | | |
| | ▶ LN DISTRIB | | | | |
| | (5) Total deductions | | | 7e(5) | 219492 |
| **f** | Balance at the end of the current year (subtract **e(5)** from **d**) | | | 7f | 2712380 |

## 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 **c(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, item 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<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2011**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
FELDMEIER EQUIPMENT, INC. 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
FELDMEIER EQUIPMENT, INC.

**D** Employer Identification Number (EIN)
15-0599364

## 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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

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

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

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

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

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

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

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

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

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

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

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

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

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

| (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? |
|---|---|---|---|---|---|---|
| 52 60 63 64 68 72 | CONTRACT ADMINISTRATOR | 8100 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

PARTNERS MKTG SERV OF NEW YORK INC

13-3923096

| (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? |
|---|---|---|---|---|---|---|
| 53 | SHAREHOLDER SERVICE PROVI | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 7416 | Yes [ ] No [X] |

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

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

**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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| CRM MID CAP VALUE FUND<br><br>01-0513518 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 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. |
|---|---|
| SEL DVRSFD VAL FD LMS SYLS/BRDYWN<br><br>01-0821120 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 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. |
|---|---|
| PREMIER MONEY MARKET FD BABSON<br><br>04-3212059 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| MFS INT'L NEW DISCOVERY FUND<br><br>04-3379729 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 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. |
|---|---|
| SELECT INDEXED EQTY FD NORTHRN TR<br><br>04-3410047 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 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. |
|---|---|
| SELECT SM CP GR FD W&R/WLLNGTN<br><br>04-3464205 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 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. |
|---|---|
| SEL MID CAP GR II FD TRP/FRONTIER<br><br>04-3512596 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| JP MORGAN MID CAP VALUE FUND<br><br>13-3963293 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| T. ROWE PRICE RETIREMENT 2010 FUND<br><br>20-0001631 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| T. ROWE PRICE RETIREMENT 2020 FUND<br><br>20-0001634 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| T. ROWE PRICE RETIREMENT 2030 FUND<br><br>20-0001636 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| T. ROWE PRICE RETIREMENT 2040 FUND<br><br>20-0001638 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 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. |
|---|---|
| SELECT PIMCO TOTAL RETURN FUND<br><br>27-2377446 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| TOTAL RETURN FUND PIMCO<br><br>33-0239892 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| ALLIANZ NFJ SMALL CAP VALUE FUND<br><br>33-0434038 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WILLIAM BLAIR SMALL CAP GROWTH FUND<br><br>36-4325841 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| PIONEER CULLEN VALUE FUND<br><br>36-4356313 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WELLS FARGO ADV SPEC MD CP VAL FUND<br><br>39-1947244 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| AMERICAN CENTURY VALUE FUND<br><br>43-1646043 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 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. |
|---|---|
| PREMIER GLOBAL FUND OFI<br><br>51-0529334 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| T. ROWE PRICE RETIREMENT 2050 FUND<br><br>51-0612044 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| AMERICAN FUNDS GRTH FUND OF AMERICA<br><br>52-0792143 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| CALVERT EQUITY PORTFOLIO FUND<br><br>52-1531866 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| T. ROWE PRICE SPECTRUM GROWTH FUND<br><br>52-1560327 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| T. ROWE PRICE RETIREMENT INCM FUND<br><br>56-2294396 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| ALGER HEALTH SCIENCES FUND<br><br>82-0540884 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| OPPENHEIMER MAIN ST SM & MID CAP FD<br><br>84-1501338 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| OPPENHEIMER GLOBAL OPPORTUN FUND<br><br>93-1036175 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| AMER FUNDS BALANCED FUND<br><br>94-6050854 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| AMCAP FUND<br><br>95-2481877 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| AMER FUNDS EUROPACIFIC GROWTH FUND<br><br>95-6810128 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| PARTNERS MKTG SERV OF NEW YORK INC | 53 | 7416 |

| **(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. |
|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO.<br><br>04-1590850 | COMMISSIONS AND FEES |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

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

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

OMB No. 1210-0110

**2011**

**This Form is Open to Public Inspection**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
FELDMEIER EQUIPMENT, INC. 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
FELDMEIER EQUIPMENT, INC.

**D** Employer Identification Number (EIN)
15-0599364

## 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) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 586630 | 632413 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| **(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) | 9411572 | 8278002 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 2128525 | 2712380 |
| **(15)** Other | 1c(15) | 0 | 0 |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | 0 | 0 |
| | **(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 | 12126727 | 11622795 |
| | **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 | 12126727 | 11622795 |

## 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) | 297333 | |
| | **(B)** Participants | 2a(1)(B) | 806478 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 17038 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 1120849 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 15503 | |
| | **(F)** Other | 2b(1)(F) | 80678 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 96181 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 229953 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 229953 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |

| | | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **2b** | **(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 |
| | **(6)** Net investment gain (loss) from common/collective trusts | 2b(6) | | 0 |
| | **(7)** Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| | **(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) | | -514485 |
| **c** | Other income | 2c | | 0 |
| **d** | Total income. Add all **income** amounts in column (b) and enter total | 2d | | 932498 |
| | **Expenses** | | | |
| **e** | Benefit payment and payments to provide benefits: | | | |
| | **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1415456 | |
| | **(2)** To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| | **(3)** Other | 2e(3) | 0 | |
| | **(4)** Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 1415456 |
| **f** | Corrective distributions (see instructions) | 2f | | 12874 |
| **g** | Certain deemed distributions of participant loans (see instructions) | 2g | | 0 |
| **h** | Interest expense | 2h | | |
| **i** | Administrative expenses: **(1)** Professional fees | 2i(1) | 0 | |
| | **(2)** Contract administrator fees | 2i(2) | 8010 | |
| | **(3)** Investment advisory and management fees | 2i(3) | 0 | |
| | **(4)** Other | 2i(4) | 90 | |
| | **(5)** Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 8100 |
| **j** | Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1436430 |
| | **Net Income and Reconciliation** | | | |
| **k** | Net income (loss). Subtract line **2j** from line **2d** | 2k | | -503932 |
| **l** | Transfers of assets: | | | |
| | **(1)** To this plan | 2l(1) | | |
| | **(2)** From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

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

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

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

**(1)** Name: PIAKER & LYONS **(2)** EIN: 16-1383205

**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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 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 | |
| **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** | | | |

**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) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

# 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

**2011**

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

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
FELDMEIER EQUIPMENT, INC. 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
FELDMEIER EQUIPMENT, INC.

**D** Employer Identification Number (EIN)
15-0599364

## 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): 04-1590850

**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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (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 item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

# FELDMEIER EQUIPMENT, INC.
# 401(K) PLAN

## FINANCIAL STATEMENTS

## DECEMBER 31, 2011

**CONTENTS**

**FELDMEIER EQUIPMENT, INC. 401(K) PLAN**
**FINANCIAL STATEMENTS**
**DECEMBER 31, 2011**


| | PAGE |
|---|---|
| INDEPENDENT AUDITORS' REPORT | 3 |
| STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS | 4 |
| STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS | 5 |
| NOTES TO FINANCIAL STATEMENTS | 6 |
| SCHEDULE OF INVESTMENTS HELD FOR INVESTMENT PURPOSES – AT END OF YEAR | 7 |
| SCHEDULE OF REPORTABLE TRANSACTIONS | 8 |

Piaker & Lyons
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Feldmeier Equipment, Inc. 401(k) Plan

We were engaged to audit the financial statements of **FELDMEIER EQUIPMENT, INC. 401(K) PLAN** as of December 31, 2011 and 2010, and for the year ended December 31, 2011, and the supplemental schedules as of December 31, 2011 as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures 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 and the supplemental schedules, which were certified by MassMutual Financial Group, 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 MassMutual Financial Group holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2011 and 2010, and for the year ended December 31, 2011, that the information provided to the plan administrator by the trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The supplemental schedules 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. 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 trustees, 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.

Piaker & Lyons

**PIAKER & LYONS**

Syracuse, New York
September 18, 2012



572 South Salina Street • Syracuse, New York 13202 • (315) 471-8109 • Fax: (315) 471-3293

## FELDMEIER EQUIPMENT, INC. 401(K) PLAN

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
## DECEMBER 31, 2011 AND 2010

| | 2011 | 2010 |
|---|---|---|
| **INVESTMENTS – At Fair Value** | | |
| Mass Mutual Funds | $ 4,171,738 | $ 3,493,656 |
| Alger Health Science Fund | 72,381 | 14,988 |
| American Funds | 1,348,176 | 1,457,220 |
| American Century Value Fund | 333,522 | 363,303 |
| Allianz Small Cap Fund | 308,162 | 173,284 |
| Calvert Equity Portfolio Fund | 4,974 | - |
| CRM Mid Cap Value Fund | 126,481 | 126,334 |
| JP Morgan Mid Cap Value Fund | 3,408 | - |
| MFS International New Discovery | 161,679 | 267,250 |
| Oppenheimer Global Opportunity Fund | 167,981 | 324,800 |
| PIMCO Select Total Return Fund | 1,166,780 | 1,761,159 |
| Pioneer Cullen Value Fund | 81,418 | 81,778 |
| Premier Global Fund | 197,344 | 236,846 |
| T. Rowe Price Funds | 2,815,965 | 2,752,921 |
| Wells Fargo Mid Cap Disc Fund | 30,373 | 24,039 |
| William Blair Small Cap Growth Fund | - | 462,519 |
| | 10,990,382 | 11,540,097 |
| **PARTICIPANT NOTES RECEIVABLE** | 632,413 | 586,630 |
| **TOTAL ASSETS** | 11,622,795 | 12,126,727 |
| **LIABILITIES** | - | - |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 11,622,795 | $ 12,126,727 |

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

## FELDMEIER EQUIPMENT, INC. 401(K) PLAN

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
## FOR THE YEAR ENDED DECEMBER 31, 2011

| | |
|---|---|
| **ADDITIONS TO NET ASSETS ATTRIBUTED TO:** | |
| **Investment Income** | |
| Investment Earnings | $ 326,134 |
| Net Appreciation (Depreciation) in Fair Value of Investments | ( 514,485) |
| | ( 188,351) |
| **Contributions** | |
| Participants | 806,478 |
| Employer's | 297,333 |
| Rollovers | 17,038 |
| | 1,120,849 |
| **TOTAL ADDITIONS** | 932,498 |
| **DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:** | |
| Benefits Paid to Participants | 1,415,456 |
| Corrective Distributions | 12,874 |
| Administrative Expenses | 8,100 |
| **TOTAL DEDUCTIONS** | 1,436,430 |
| **CHANGE IN NET ASSETS** | ( 503,932) |
| **NET ASSETS AVAILABLE FOR BENEFITS** | |
| **Beginning** | 12,126,727 |
| **Ending** | $ 11,622,795 |

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

## NOTES TO FINANCIAL STATEMENTS
## DECEMBER 31, 2011

### NOTE 1 – DESCRIPTION OF PLAN

The following description of Feldmeier Equiment, Inc. 401(k) Plan ("Plan") provides general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General** – The plan is a defined contribution plan covering all full-time employees of the Company who have one year of service and are age eighteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions** – Each year, participants may contribute a percentage of their pretax annual compensation, as defined in the Plan. The Company contributes forty-five percent of the first six percent of base compensation that a participant contributes to the Plan. Additional amounts may be contributed at the option of the Company's board of directors. Contributions are subject to certain limitations.

**Plan Termination** – Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contribution at any time and to terminate the Plan subject to the provisions of ERISA.

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

**Vesting** – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is one hundred percent vested after six years of credited service.

**Investment Option and Direction** – Upon enrollment in the Plan, a participant directs all investment decisions among funds offered by the trustee.

**Participant Notes Receivable** – Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or fifty percent of their account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) the Participant Notes fund. Loan terms ranged from one (1) to five years or up to seven years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate equal to the rate paid in the Mass Mutual fixed account. Principal and interest is paid ratably through payroll deductions.

## NOTES TO FINANCIAL STATEMENTS
## DECEMBER 31, 2011

### NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

**Payment of Benefits** – On termination of service due to death, disability, retirement, or separation of service, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account.

### NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting** – The financial statements included herein have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

**Notes Receivable from Participants** – Loans to participants are reported at their unpaid principal balances plus an accrued but unpaid interest.

**Use of Estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Risks and Uncertainties** – The plan provides for various investment options. Investments underlying those investment accounts are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statement of net assets available for plan benefits.

**Investment Valuation** – The Plan's investments are stated at fair value. Mutual fund investments are valued based upon the market value of each fund's underlying securities.

The Plan presents in the statement of changes in net assets investment income, which includes the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains or losses and the unrealized appreciation (depreciation) on these investments.

**Payment of Benefits** – Benefits are recorded when paid.

**Subsequent Events** – The Plan has evaluated events and transactions that occurred between January 1, 2012 and September 18, 2012, which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements.

## NOTE 3 – INFORMATION PROVIDED BY MASS MUTUAL FINANCIAL GROUP

MassMutual Financial Group acts as trustee for the Plan. In accordance with Department of Labor's Regulation 2520.103-8, a certified "Statement of Account" for the Plan for the year ended December 31, 2011 has been provided by MassMutual Financial Group. The following information has been prepared utilizing the certified "Statement of Account":

Statements of Net Assets Available for Benefits

Statement of Changes in Net Assets Available for Benefits

Schedule of Assets Held for Investment Purposes.

## NOTE 4 – TAX STATUS

The Plan has received a favorable tax determination letter from the Internal Revenue Service and is a qualified trust under Section 401(a) of the Internal Revenue Code (IRC). It is therefore considered to be exempt from federal income taxes under a provision of Section 501(a). The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC.

**Uncertainty in Income Taxes** – The Plan files a Federal Annual Report of Employee Benefit Plan. The Plan has not been informed of any tax examinations by the Internal Revenue Service (IRS) for any years not barred by statute of limitations.

The Plan has adopted the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) No. 740, "*Income Taxes*", as amended by FASB Accounting Standards Update (ASU) No. 2009-06, "*Implementation Guidance on Accounting for Uncertainty in Income Taxes and Disclosure Amendments for Nonpublic Entities*" effective January 1, 2009. As of January 1, 2009, management has determined there were no liabilities for unrecognized tax benefits as a result of the implementation of FASB ASC No. 740, as amended. Furthermore, management has estimated that there are no material unrecognized tax benefits for the U.S. federal jurisdiction for which it is subject to reporting as of December 31, 2011.

The Plan has not recognized any interest or penalties related to unrecognized tax benefits in the Statement of Changes in Net Assets nor has it accrued any in the Statement of Net Assets available for Plan benefits as of December 31, 2011.

## NOTE 5 – FAIR VALUE MEASUREMENTS

The Plan's investments and loans to participants are reported at fair value in the accompanying statement of net assets available for benefits.

| | | Fair Value Measurements Using | | |
|---|---|---|---|---|
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Other Significant Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| **December 31, 2011** | | | | |
| Mutual Funds | $ 8,278,002 | $ 8,278,002 | $ - | $ - |
| Fixed Annuity Contract | 2,712,380 | - | - | 2,712,380 |
| Participant Notes Receivable | 632,413 | - | - | 632,413 |
| **Total** | $ 11,622,795 | $ 8,278,002 | $ - | $ 3,344,793 |

| | | Fair Value Measurements Using | | |
|---|---|---|---|---|
| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Other Significant Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| **December 31, 2010** | | | | |
| Mutual Funds | $ 9,411,572 | $ 9,411,572 | $ - | $ - |
| Fixed Annuity Contract | 2,128,525 | - | - | 2,128,525 |
| Participant Notes Receivable | 586,630 | - | - | 586,630 |
| **Total** | $ 12,126,727 | $ 9,411,572 | $ - | $ 2,715,155 |

## NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)

Generally accepted accounting principles establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

**Level 1 Fair Value Measurements:**
The fair value of mutual and collective funds is based on quoted net asset values of the shares held by the Plan at year-end.

**Level 2 Fair Value Measurements:**
The fair value of certain mutual funds that are unitized pooled funds for which quoted market prices are not available are valued at the quoted market prices of similar investments plus accrued earnings.

**Level 3 Fair Value Measurements:**
The fair value of fixed annuity contracts is based on the liquidation value as documented within the SAGIC contract. The fair value of participant loans is equal to the amortized cost of the loans because the loans are secured by each respective participant's account balance. The following table provides further details of the Level 3 fair value measurements.

## NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)

**Fair Value Measurements Using Significant Unobservable Inputs (Level 3)**

| | Fixed Annuity Contract | Participant Notes Receivable |
|---|---|---|
| **December 31, 2011** | | |
| Beginning Balance | $ 2,128,525 | $ 586,630 |
| Purchases, Sales, Issuances, and Settlements (Net) | 583,855 | - |
| Loan Advances | - | 398,448 |
| Loan Repayments | - | (352,665) |
| **Ending Balance** | $ 2,712,380 | $ 632,413 |
| **December 31, 2010** | | |
| Beginning Balance | $ 2,133,518 | $ 501,307 |
| Purchases, Sales, Issuances, and Settlements (Net) | ( 4,993) | - |
| Loan Advances | - | 408,588 |
| Loan Repayments | - | (323,265) |
| **Ending Balance** | $ 2,128,525 | $ 586,630 |

## NOTE 6 – INVESTMENTS THAT REPRESENTED 5% OR MORE OF THE PLAN'S NET ASSETS

| | 2011 | 2010 |
|---|---|---|
| **Mutual Funds:** | | |
| Mass Mutual Diversified Value | $ - | $ 805,982 |
| American Growth Fund | 674,872 | 775,018 |
| PIMCO Total Return Fund | - | 1,761,159 |
| Select PIMCO Total Return Fund | 1,166,780 | - |
| T. Rowe Price 2020 Fund | 959,592 | 770,999 |
| T. Rowe Price 2030 Fund | 1,095,404 | 1,129,257 |
| **Fixed Asset Annuity Contract:** | | |
| Mass Mutual Guaranteed Interest Account | 2,712,380 | 2,128,525 |
| | $ 6,609,028 | $ 7,370,940 |

**All of the above investments are participant directed.**

FELDMEIER EQUIPMENT, INC. 401(K) PLAN

SCHEDULE OF INVESTMENTS HELD FOR INVESTMENT PURPOSES –
AT END OF YEAR
DECEMBER 31, 2011

| Identity of Issuer, Borrower, Lessor, Or Similar Party | Description of Investment | Current Value |
|---|---|---|
| Mass Mutual | Guaranteed Interest Account | $ 2,712,380 |
| Mass Mutual | Holding Account | 5 |
| Mass Mutual | Mid Cap Growth | 326,628 |
| Mass Mutual | Diversified Value | 559,698 |
| Mass Mutual | Index Equity Fund | 193,593 |
| Mass Mutual | Select Small Cap Growth | 379,434 |
| Alger | Health Science Fund | 72,381 |
| Allianz | NFJ Small Cap | 308,162 |
| American Century | Value Fund | 333,522 |
| American Funds | Amcap Fund | 148 |
| American Funds | EuroPacifics Growth | 338,546 |
| American Funds | Balanced Fund | 334,610 |
| American Funds | Growth Fund | 674,872 |
| Calvert | Equity Portfolio | 4,974 |
| CRM | Mid Cap Value | 126,481 |
| JP Morgan | Mid Cap Value | 3,408 |
| MFS | International New Discovery | 161,679 |
| Oppenheimer | Global Opportunity Fund | 167,981 |
| PIMCO | Select Total Return Fund | 1,166,780 |
| Pioneer | Cullen Value Fund | 81,418 |
| Premier | Global Fund | 197,344 |
| T. Rowe Price | Growth Fund | 288,993 |
| T. Rowe Price | Income Fund | 2,610 |
| T. Rowe Price | 2010 Fund | 72,993 |
| T. Rowe Price | 2020 Fund | 959,592 |
| T. Rowe Price | 2030 Fund | 1,095,404 |
| T. Rowe Price | 2040 Fund | 360,118 |
| T. Rowe Price | 2050 Fund | 36,255 |
| Wells Fargo | Mid Cap Disc Fund | 30,373 |
| | | $ 10,990,382 |

All of the above investments are participant directed.

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

**FELDMEIER EQUIPMENT, INC. 401(K) PLAN**

**SCHEDULE OF REPORTABLE TRANSACTIONS**
**DECEMBER 31, 2011**

| | Mass Mutual | Alianz Global |
|---|---|---|
| Description of Asset | MF-WZA | MF-WZ |
| Purchase Price | $ 1,719,401 | $ 0 |
| Selling Price | 0 | 1,791,401 |
| Cost of Asset | 0 | 1,766,882 |
| Current Value – Transaction Date | 0 | 1,791,401 |
| Net Gain | 0 | 24,519 |

All of the above investments are participant directed.

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

| A Name of Plan | B Three-digit plan Number |
|---|---|
| **Feldmeier Equipment, Inc. 401(k) Plan** | **001** |
| **C Plan sponsor's name as shown on line 2a of Form 5500** | **D Employer Identification Number** |
| **Feldmeier Equipment, Inc.** | **150599364** |

# Schedule H, line 4i - Schedule of Assets (Held At End of Year)

| (a) | (b) Identity of issue, borrower, lessor, or similar part | (c) Description of investment including maturity date, rate of interest,collateral, par, or maturity value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| * | MassMutual | Guaranteed Interest Account | 2,712,380 | 2,712,380 |
| * | MassMutual Premier | Holding Account - MF-YG | 0 | 5 |
| * | Alger | MF-261 | 68,266 | 72,381 |
| * | American Funds | MF-504 | 146 | 148 |
| * | MassMutual Select | MF-AC | 486,772 | 379,434 |
| * | MassMutual Select | MF-AT | 316,313 | 326,628 |
| * | Oppenheimer | MF-C1 | 0 | 0 |
| * | American Century | MF-DV | 362,156 | 333,522 |
| * | American Funds | MF-GW | 674,722 | 674,872 |
| * | MassMutual Select | MF-HK | 666,086 | 559,698 |
| * | American Funds | MF-KR | 390,613 | 338,546 |
| * | American Funds | MF-KU | 320,313 | 334,610 |
| * | Oppenheimer | MF-OH | 164,288 | 167,981 |
| * | Pioneer | MF-PV | 75,658 | 81,418 |
| * | MassMutual Premier | MF-QDA | 213,636 | 197,344 |
| * | JP Morgan | MF-QJ | 3,261 | 3,408 |
| * | CRM | MF-RK | 126,200 | 126,481 |
| * | Wells Fargo | MF-RR | 27,704 | 30,373 |
| * | William Blair | MF-RS | 0 | 0 |
| * | T. Rowe Price | MF-RT | 2,570 | 2,610 |
| * | T. Rowe Price | MF-ST | 70,279 | 72,993 |
| * | T. Rowe Price | MF-UT | 32,153 | 36,255 |
| * | T. Rowe Price | MF-VT | 928,174 | 959,592 |
| * | T. Rowe Price | MF-WH | 273,043 | 288,993 |
| * | Calvert | MF-WN | 5,601 | 4,974 |
| * | MFS Investment Management | MF-WR | 175,603 | 161,679 |
| * | Allianz Global Investors | MF-WW | 306,908 | 308,162 |
| * | Allianz Global Investors | MF-WZ | 0 | 0 |
| * | MassMutual Select | MF-WZA | 1,200,203 | 1,166,780 |
| * | T. Rowe Price | MF-XT | 1,064,091 | 1,095,404 |
| * | MassMutual Select | MF-YX | 182,966 | 193,594 |
| * | T. Rowe Price | MF-ZT | 346,391 | 360,118 |
| | Participant Loans | 2.250000 - 7.250000 | 0 | 632,413 |

| A Name of Plan | B Three-digit Plan Number |
|---|---|
| **Feldmeier Equipment, Inc. 401(k) Plan** | **001** |
| **C Plan sponsor's name as shown on line 2a of Form 5500** | **D Employee Identification Number** |
| **Feldmeier Equipment, Inc.** | **150599364** |

# Schedule H, line 4j - Schedule of Reportable Transactions

| (a) Identity of party involved | (b) Description of asset (include interest rate and maturity in case of a loan) | (c) Purchase price | (d) Selling price | (e) Lease Rental | (f) Expense incurred with transaction | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|---|---|
| MassMutual | MF-WZA | 1,791,401 | 0 | | 0 | 0 | 0 | 0 |
| Allianz Glob | MF-WZ | 0 | 1,791,401 | | 0 | 1,766,882 | 1,791,401 | 24,519 |

| A Name of Plan | B Three-digit plan Number |
|---|---|
| **Feldmeier Equipment, Inc. 401(k) Plan** | **001** |
| **C Plan sponsor's name as shown on line 2a of Form 5500** | **D Employer Identification Number** |
| **Feldmeier Equipment, Inc.** | **150599364** |

# Schedule C Formula Description and/or EIC Statement Description

| Service Provider Name | Service Provider EIN | Service Provider Address | Formula / EIC Statement |
|---|---|---|---|
| Alger | 820540884 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Alger with respect to Alger Health Sciences Fund (MF-261). |
| Alger | 820540884 | | MassMutual provided the plan with the required written disclosure for Other Fees received by Alger with respect to Alger Health Sciences Fund (MF-261). |
| Allianz Global Investors | 330434038 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Allianz Global Investors with respect to Allianz NFJ Small Cap Value Fund (MF-WW). |
| American Century | 431646043 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Century with respect to American Century Value Fund (MF-DV). |
| American Century | 431646043 | | MassMutual provided the plan with the required written disclosure for Other Fees received by American Century with respect to American Century Value Fund (MF-DV). |
| American Funds | 520792143 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to American Funds Grth Fund of America (MF-GW). |
| American Funds | 520792143 | | MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to American Funds Grth Fund of America (MF-GW). |
| American Funds | 946050854 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to Amer Funds Balanced Fund (MF-KU). |
| American Funds | 946050854 | | MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to Amer Funds Balanced Fund (MF-KU). |
| American Funds | 952481877 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to AMCAP Fund (MF-504). |
| American Funds | 952481877 | | MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to AMCAP Fund (MF-504). |
| American Funds | 956810128 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to Amer Funds EuroPacific Growth Fund (MF-KR). |
| American Funds | 956810128 | | MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to Amer Funds EuroPacific Growth Fund (MF-KR). |
| Calvert | 521531866 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Calvert with respect to Calvert Equity Portfolio Fund (MF-WN). |
| Calvert | 521531866 | | MassMutual provided the plan with the required written disclosure for Other Fees received by Calvert with respect to Calvert Equity Portfolio Fund (MF-WN). |
| CRM | 010513518 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by CRM with respect to CRM Mid Cap Value Fund (MF-RK). |
| CRM | 010513518 | | MassMutual provided the plan with the required written disclosure for Other Fees received by CRM with respect to CRM Mid Cap Value Fund (MF-RK). |
| JP Morgan | 133963293 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JP Morgan Mid Cap Value Fund (MF-QJ). |
| JP Morgan | 133963293 | | MassMutual provided the plan with the required written disclosure for Other Fees received by JP Morgan with respect to JP Morgan Mid Cap Value Fund (MF-QJ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the Plan the required written disclosure for soft dollar compensation received by the subadviser with respect to Premier Global Fund (OFI) (MF-QDA). |
| Massachusetts Mutual Life Insurance | 041590850 | | MassMutual provided the Plan the required written disclosure for soft dollar compensation |

Copyright © 2010 Massachusetts Mutual Life Insurance Company, Springfield, MA 01111. All rights reserved. MassMutual Financial Group is the fleet name for Massachusetts Mutual Life Insurance Company (MassMutual) [of which Retirement Services is a division] and its affiliated companies and sales representatives.

| | | |
|---|---|---|
| Company | | received by the subadviser with respect to Sel Dvrsfd Val Fd (Lms Syls/Brdywn) (MF-HK). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan the required written disclosure for soft dollar compensation received by the subadviser with respect to Sel Mid Cap Gr II Fd (TRP/Frontier) (MF-AT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan the required written disclosure for soft dollar compensation received by the subadviser with respect to Select Sm Cp Gr Fd (W&R/Wllngtn) (MF-AC). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Alger Health Sciences Fund (MF-261). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Allianz NFJ Small Cap Value Fund (MF-WW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to AMCAP Fund (MF-504). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Amer Funds Balanced Fund (MF-KU). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Amer Funds EuroPacific Growth Fund (MF-KR). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Century Value Fund (MF-DV). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Funds Grth Fund of America (MF-GW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Calvert Equity Portfolio Fund (MF-WN). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to JP Morgan Mid Cap Value Fund (MF-QJ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to MFS Int'l New Discovery Fund (MF-WR). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer Global Opportun Fund (MF-OH). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer Main St Sm & Mid Cap Fd (MF-C1). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Premier Global Fund (OFI) (MF-QDA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Sel Dvrsfd Val Fd (Lms Syls/Brdywn) (MF-HK). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Sel Mid Cap Gr II Fd (TRP/Frontier) (MF-AT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Select PIMCO Total Return Fund (MF-WZA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Select Sm Cp Gr Fd (W&R/Wllngtn) (MF-AC). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2010 Fund (MF-ST). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2020 Fund (MF-VT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2030 Fund (MF-XT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2040 Fund (MF-ZT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2050 Fund (MF-UT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement Incm Fund (MF-RT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Total Return Fund (PIMCO) (MF-WZ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to William Blair Small Cap Growth Fund (MF-RS). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual. |

Copyright © 2010 Massachusetts Mutual Life Insurance Company, Springfield, MA 01111. All rights reserved. MassMutual Financial Group is the fleet name for Massachusetts Mutual Life Insurance Company (MassMutual) [of which Retirement Services is a division] and its affiliated companies and sales representatives.

| | | |
|---|---|---|
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Global Fund (OFI) (MF-QDA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Money Market Fd (Babson) (MF-YG). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sel Dvrsfd Val Fd (Lms Syls/Brdywn) (MF-HK). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sel Mid Cap Gr II Fd (TRP/Frontier) (MF-AT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Indexed Eqty Fd (Northrn Tr) (MF-YX). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select PIMCO Total Return Fund (MF-WZA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Sm Cp Gr Fd (W&R/Wllngtn) (MF-AC). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (25 basis points * plan assets) with respect to Select PIMCO Total Return Fund (MF-WZA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (26 basis points * plan assets) with respect to Premier Money Market Fd (Babson) (MF-YG). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (36 basis points * plan assets) with respect to Select Indexed Eqty Fd (Northrn Tr) (MF-YX). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (37 basis points * plan assets) with respect to Sel Mid Cap Gr II Fd (TRP/Frontier) (MF-AT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (38 basis points * plan assets) with respect to Sel Dvrsfd Val Fd (Lms Syls/Brdywn) (MF-HK). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (39 basis points * plan assets) with respect to Premier Global Fund (OFI) (MF-QDA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (39 basis points * plan assets) with respect to Select Sm Cp Gr Fd (W&R/Wllngtn) (MF-AC). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to AMCAP Fund (MF-504). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Amer Funds Balanced Fund (MF-KU). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Amer Funds EuroPacific Growth Fund (MF-KR). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds Grth Fund of America (MF-GW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to MFS Int'l New Discovery Fund (MF-WR). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2010 Fund (MF-ST). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2020 Fund (MF-VT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2030 Fund (MF-XT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2040 Fund (MF-ZT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2050 Fund (MF-UT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement Incm Fund (MF-RT). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Spectrum Growth Fund (MF-WH). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Total Return Fund (PIMCO) (MF-WZ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to Allianz NFJ Small Cap Value Fund (MF-WW). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with |

Copyright © 2010 Massachusetts Mutual Life Insurance Company, Springfield, MA 01111. All rights reserved. MassMutual Financial Group is the fleet name for Massachusetts Mutual Life Insurance Company (MassMutual) [of which Retirement Services is a division] and its affiliated companies and sales representatives.

| | | |
|---|---|---|
| Company | | respect to Pioneer Cullen Value Fund (MF-PV). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Alger Health Sciences Fund (MF-261). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Calvert Equity Portfolio Fund (MF-WN). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to JP Morgan Mid Cap Value Fund (MF-QJ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to William Blair Small Cap Growth Fund (MF-RS). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (35 basis points * plan assets) with respect to American Century Value Fund (MF-DV). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (35 basis points * plan assets) with respect to CRM Mid Cap Value Fund (MF-RK). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (38 basis points * plan assets) with respect to Oppenheimer Global Opportun Fund (MF-OH). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (38 basis points * plan assets) with respect to Oppenheimer Main St Sm & Mid Cap Fd (MF-C1). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (67 basis points * plan assets) with respect to Wells Fargo Adv Spec Md Cp Val Fund (MF-RR). |
| MFS Investment Management | 043379729 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS Investment Management with respect to MFS Int'l New Discovery Fund (MF-WR). |
| MFS Investment Management | 043379729 | MassMutual provided the plan with the required written disclosure for Other Fees received by MFS Investment Management with respect to MFS Int'l New Discovery Fund (MF-WR). |
| Oppenheimer | 841501338 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Main St Sm & Mid Cap Fd (MF-C1). |
| Oppenheimer | 841501338 | MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to Oppenheimer Main St Sm & Mid Cap Fd (MF-C1). |
| Oppenheimer | 931036175 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Global Opportun Fund (MF-OH). |
| Oppenheimer | 931036175 | MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to Oppenheimer Global Opportun Fund (MF-OH). |
| PIMCO Funds | 330239892 | MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to Total Return Fund (PIMCO) (MF-WZ). |
| PIMCO Funds | 330239892 | MassMutual provided the plan with the required written disclosure for Other Fees received by PIMCO Funds with respect to Total Return Fund (PIMCO) (MF-WZ). |
| Pioneer | 364356313 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Pioneer with respect to Pioneer Cullen Value Fund (MF-PV). |
| Pioneer | 364356313 | MassMutual provided the plan with the required written disclosure for Other Fees received by Pioneer with respect to Pioneer Cullen Value Fund (MF-PV). |
| T. Rowe Price | 200001631 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2010 Fund (MF-ST). |
| T. Rowe Price | 200001634 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2020 Fund (MF-VT). |
| T. Rowe Price | 200001636 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2030 Fund (MF-XT). |
| T. Rowe Price | 200001638 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2040 Fund (MF-ZT). |
| T. Rowe Price | 510612044 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2050 Fund (MF-UT). |
| T. Rowe Price | 521560327 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Spectrum Growth Fund (MF-WH). |
| T. Rowe Price | 562294396 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement Incm Fund (MF-RT). |
| Wells Fargo | 391947244 | MassMutual provided the Plan with the required written disclosure for Management Fees |

Copyright © 2010 Massachusetts Mutual Life Insurance Company, Springfield, MA 01111. All rights reserved. MassMutual Financial Group is the fleet name for Massachusetts Mutual Life Insurance Company (MassMutual) [of which Retirement Services is a division] and its affiliated companies and sales representatives.

| | | |
|---|---|---|
| Wells Fargo | 391947244 | received by Wells Fargo with respect to Wells Fargo Adv Spec Md Cp Val Fund (MF-RR). MassMutual provided the plan with the required written disclosure for Other Fees received by Wells Fargo with respect to Wells Fargo Adv Spec Md Cp Val Fund (MF-RR). |
| William Blair | 364325841 | MassMutual provided the Plan with the required written disclosure for Management Fees received by William Blair with respect to William Blair Small Cap Growth Fund (MF-RS). |
| William Blair | 364325841 | MassMutual provided the plan with the required written disclosure for Other Fees received by William Blair with respect to William Blair Small Cap Growth Fund (MF-RS). |

Copyright © 2010 Massachusetts Mutual Life Insurance Company, Springfield, MA 01111. All rights reserved. MassMutual Financial Group is the fleet name for Massachusetts Mutual Life Insurance Company (MassMutual) [of which Retirement Services is a division] and its affiliated companies and sales representatives.

MassMutual
FINANCIAL GROUP®

# Schedule C Soft Dollar Compensation
# Eligible Indirect Compensation Statement

Mutual fund investments of the plan (whether direct or indirect through a separate investment account) may have soft dollar arrangements pursuant to which the investment advisor or sub-advisor to the mutual fund (and/or its affiliates) may direct trades to certain brokers in exchange for research and other services, other than just trade execution. For plans investing directly or indirectly in the MassMutual Premier or Select Funds, MassMutual provided the required written disclosure regarding soft dollar compensation on the Schedule C Formula Description and/or EIC Statement Description Attachment. For all other mutual funds, MassMutual provided the required written disclosure in the Statement of Additional Information ("SAI").

For additional information on the soft dollar compensation, refer to the section of the mutual fund's SAI that discusses brokerage allocation and other practices.