Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Short Form Annual Return/Report of Small Employee Benefit Plan

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

OMB Nos. 1210-0110 1210-0089

2013

This Form is Open to Public Inspection

Pension B	Benefit Guaranty Corporation	➤ Complete all entries in acc	ordance with the instr	uctions to the Form 550	0-SF.	Ins	spection
Part I	Annual Report	Identification Information				· L	
For calend		scal plan year beginning 06/01/2	013	and ending 0)5/31/2	2014	
A This re	eturn/report is for:	X a single-employer plan	a multiple-employer	plan (not multiemployer)		a one-partici	pant plan
B This re	eturn/report is:	the first return/report	the final return/repor	t			
		an amended return/report	a short plan year retu	urn/report (less than 12 mo	onths)		
C Check	box if filing under:	X Form 5558	automatic extension			DFVC progra	am
		special extension (enter descrip	otion)			_	
Part II	Basic Plan Info	prmation—enter all requested info	rmation				
1a Name	•	•			1b	Three-digit	
FPC OWNE	RSHIP CORPORATION	ON PENSION PLAN AND TRUST				plan number	
					4.	(PN) •	001
					1C	Effective date o	•
2a Plan s	enoneor's name and ad	dress; include room or suite number	(employer if for a single	e_employer plan)	2h	06/01	
	ERSHIP CORPORATION		(employer, il loi a singi	e-employer plan)	20	Employer Identi (EIN) 11-24	64856
					2c	Sponsor's telep	hone number
111 GREAT	Γ NECK ROAD					516-48	
	CK, NY 11021				2d	Business code	(see instructions)
						53139	90
3a Plan a	administrator's name a	nd address \overline{X} Same as Plan Sponso	or Name Same as Pla	an Sponsor Address	3b	Administrator's	EIN
					20	A desirate to the desirate of a	
					30	Administrators	telephone number
4 If the	name and/or EIN of the	e plan sponsor has changed since th	ne last return/report filed	for this plan, enter the	4b	EIN	
	·	mber from the last return/report.			4.		
	sor's name				4c	PN	
_		at the beginning of the plan year			5a		3
	, ,	at the end of the plan year			5b		3
		account balances as of the end of th	' '	•	5c		
6a Were	e all of the plan's asset	s during the plan year invested in eli	gible assets? (See instru	uctions.)			X Yes No
		f the annual examination and report			PA)		₩ waa □ Na
		? (See instructions on waiver eligibilities at line Co. on line Ch. the plane					X Yes No
•		ither line 6a or line 6b, the plan ca			_		1 Not dot
C if the	plan is a defined benef	fit plan, is it covered under the PBG0	insurance program (se	e ERISA section 4021)?.	X	Yes INO	Not determined
Caution:	A penalty for the late	or incomplete filing of this return/	report will be assesse	d unless reasonable cau	ıse is	established.	
		ther penalties set forth in the instruct					
	edule MB completed a true, correct, and com	nd signed by an enrolled actuary, as	well as the electronic ve	ersion of this return/report	t, and	to the best of my	knowledge and
bollot, it is	T	pioto.					
SIGN HERE	Filed with authorized	/valid electronic signature.					
TILIKE	Signature of plan a	administrator	Date	Enter name of individu	ual sig	ning as plan adr	ninistrator
SIGN							
HERE	Signature of emplo	oyer/plan sponsor	Date	Enter name of individ	ual sig	ning as employe	er or plan sponsor
Preparer's	name (including firm r	name, if applicable) and address; inc	lude room or suite numb	per (optional)	Prep	arer's telephone	number (optional)

Form 5500-SF 2013 Page **2**

Par	t III Financial Information												
7	Plan Assets and Liabilities		(a) Beginning of Yea	ar	(b) End of Year								
а	Total plan assets	7a	20131	2					2026	46			
b	Total plan liabilities	7b											
С	Net plan assets (subtract line 7b from line 7a)	7c	20131	2					2026	46			
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(1	o) Tota	ı				
	Contributions received or receivable from:												
	(1) Employers	8a(1)											
	(2) Participants	8a(2)											
	(3) Others (including rollovers)	8a(3)	400	4									
	Other income (loss)	8b	133	4					40				
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							133	34			
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d											
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e											
f	Administrative service providers (salaries, fees, commissions)	8f											
g	Other expenses	8g											
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h											
	Net income (loss) (subtract line 8h from line 8c)	8i							13	34			
	Transfers to (from) the plan (see instructions)	8j											
Par	t IV Plan Characteristics												
9a	If the plan provides pension benefits, enter the applicable pension $\frac{1}{\text{A}}$	feature co	des from the List of Plan Char	acteris	tic Code	s in	the ins	tructior	is:				
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cteristi	c Codes	in t	he instr	uctions	s:				
Part						_	1						
10	During the plan year:			1	Yes I	No		An	nount				
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ciary Corr	ection Program)	10a)	X							
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	•	-	10b)	X							
С	Was the plan covered by a fidelity bond?			10c		X							
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d)	X							
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all	ner person	s by an insurance carrier,										
	instructions.)			10e		X							
f	Has the plan failed to provide any benefit when due under the plan	n?		10f)	X							
q	Did the plan have any participant loans? (If "Yes," enter amount a	s of vear e	end.)	10a)	X							
h	If this is an individual account plan, was there a blackout period?	(See instru	uctions and 29 CFR)	X							
i	2520.101-3.)	ne required	d notice or one of the	10h									
Part	vi Pension Funding Compliance		10i										
11													
11a	Enter the unpaid minimum required contribution for current year fr												
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	e or sec	ction 302	2 of	ERISA	?	Ye	s X	No		
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,												
a	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	-			_	er tl Day	ne date		letter i ear	ruling	<u> </u>		
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule	e MB (For	m 5500), and skip to line 13.		Т		ı						
b	Enter the minimum required contribution for this plan year				12	2b							

Page	3	- [1
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С	Enter the amount contributed by the employer to the plan for this plan year	12c						
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).	12d						
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A				
Part	VII Plan Terminations and Transfers of Assets							
13a Has a resolution to terminate the plan been adopted in any plan year?								
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	. 13a						
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		Yes X No				
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to						
1	3c(1) Name of plan(s):	3c(2) El	N(s)	13c(3) PN(s)				
Part	VIII Trust Information (optional)							
14a	Name of trust	14b Tr	ust's EIN					

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

This Form is Open to Public Inspection

OMB No. 1210-0110

2013

		<u>, , , , , , , , , , , , , , , , , , , </u>				File as a	an attachi	men	t to Form	5500 or	5500	-SF.						
Fo	r calendar	olan year 20	13 or	fiscal plan y	ear	beginning 0	6/01/2013	}				and end	ing ()5/31/2	2014			
•	Round of	amounts t	o nea	arest dollar.														
•	Caution:	A penalty of	\$1,00	00 will be ass	ess	ed for late filing o	of this repo	ort ur	nless reas	onable c	ause i	s establish	ed.					
	Name of pl										В	Three-di	git				004	
FP	C OWNER	SHIP CORF	PORA	TION PENSI	ION	PLAN AND TRU	IST					plan nun	nber (F	PN)	•		001	
																•		
_		_				_												
	•				a of	Form 5500 or 55	00-SF				D	Employer	Identif	ication	Numbe	er (El	N)	
FP	COWNER	SHIP CORF	ORA	TION									11-2	246485	6			
_				ī	_			_		г	<u> </u>							
Ε.	Type of plar	n: X Single		Multiple-A		Multiple-B	F	- Pı	rior year pla	an size:	X 100	or fewer	10	1-500	Mo	re tha	ın 500	
P	art I E	asic Info	rma	tion														
1	Enter the	valuation o	late:	N	Mon	th <u>06</u> [Day01		Year	2013								
2	Assets:																	
	a Marke	value											2	а				201312
	b Actuar	ial value											2	b				201312
3	Funding	target/partic	inant	count break	dow	n:				(1) 1	Numb	er of partic	inants			2) Fi	ınding Targe	
•	J	0 .				··· receiving payme	ent	Г	3a	(.,,	101110	or or partio	рагко	1		_,	mang raigo	124572
	_							-	3b					-				124072
		tive particip		ourtioipurito				L										
				ofite				Γ	3c(1)	}								
								-	3c(2)					-				400076
	(2)							-	3c(2)					2				102876
	(3)							-	3d					2				102876
														3				227448
4	If the pla	n is in at-ris	k stat	us, check the	e bo	x and complete li	ines (a) an	ıd (b)		∐		_					
			•	0.		at-risk assumptior							4	а				
						tions, but disrega							4	b				
5						ecutive years and							5					4.07.9/
6													6					4.27 %
_		Enrolled A												<u>, </u>				
	-			•	d in th	is schedule and accom	npanving sche	edules	s. statements	and attachr	ments. i	f anv. is comp	ete and	accurate	. Each pre	scribe	d assumption wa	s applied in
	accordance w	ith applicable la	w and r	egulations. In my	opin	ion, each other assumplice under the plan.												
	,	, , , , , , , , , ,		, ,														
	SIGN																	
F	IERE										_					5/201	15	
				Signa	ture	of actuary									Date	е		
AR	THUR E. T	EILER, ASA									_				11-	0115	7	
				Type or pr	int n	name of actuary							Мо	st rece	ent enro	Ilmer	nt number	
PEN	NSION TAX	STRATEG	IES,	INC.							_				212	-681-	7970	
	00 000045	A/A)/ OLUT	- 450		irm	name						Т	elepho	ne nur	mber (ir	rcludi	ng area cod	e)
	80 BROAD' W YORK, I	NAY, SUITE NY 10018	150	9														
	,																	
				Addı	ress	of the firm					_							
16			- C'				danat d	.1	h = - +		- t'	0.1- 1 1	.1	1 -1	. 1.	1	_	
	e actuary h uctions	as not fully i	enect	tea any regul	atioi	n or ruling promu	igated und	der t	ne statute	ın compl	eting	ınıs sched	uie, ch	eck the	e box ar	na se	е	Ш

Page	2 -	1
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Pa	rt II	Begin	ning of Year	Carryov	er and Prefunding Ba	alances						
-							(a) (Carryover balance		(b) F	Prefundi	ing balance
7		•	. ,		cable adjustments (line 13 f	•						
8			•	-	funding requirement (line 35							
9	Amoun	t remainii	ng (line 7 minus lir	ne 8)								
10	Interes	t on line 9	using prior year's	actual re	turn of%							
11	Prior ye	ear's exce	ess contributions to	o be adde	d to prefunding balance:							
	a Pres	ent value	of excess contribu	utions (line	38a from prior year)				_			
					interest rate of 6.82 %							0
	C Total	available	at beginning of cur	rent plan y	ear to add to prefunding balan	ce			_			
	d Porti	on of (c)	to be added to pre	funding b	alance							
12	Other r	eductions	s in balances due	to election	s or deemed elections							0
13	Balanc	e at begir	nning of current ye	ar (line 9	+ line 10 + line 11d – line 12)						
Pa	art III	Fun	ding Percenta	ages								
14	Fundin	g target a	ttainment percent	age							14	88.51 %
15	Adjuste	ed funding	g target attainmen	t percenta	ge						15	88.51 %
16					of determining whether car						16	109.49 %
17					is less than 70 percent of the						17	0.00 %
Pa	art IV	Con	tributions and	d Liquid	ity Shortfalls							
18	Contrib	utions ma	ade to the plan for	the plan y	rear by employer(s) and emp	oloyees:						
(M	(a) Dat IM-DD-Y		(b) Amount pa employer((c) Amount paid by employees	(a) Da (MM-DD-)		(b) Amount pa employer(-	(0		int paid by oyees
							1				ı	
						Totals ►	18(b)			18(c)		
19	Discou	nted emp	loyer contributions	s – see ins	tructions for small plan with	a valuation da	ate after th	ne beginning of the	year:			
	a Cont	ributions	allocated toward u	unpaid mir	imum required contributions	from prior ye	ears		19a			
	b Contributions made to avoid restrictions adjusted to valuation date											
	C Cont	ributions a	allocated toward mi	nimum req	uired contribution for current y	ear adjusted to	o valuatior	n date	19c			
20	Quarte	rly contrib	outions and liquidit	y shortfall:	S:							
	a Did t	he plan h	nave a "funding sh	ortfall" for	the prior year?							Yes X No
	b If line	e 20a is "	Yes," were require	ed quarterl	y installments for the current	year made ir	n a timely	manner?			<u></u>	Yes No
	C If line	e 20a is "	Yes," see instructi	ons and co	omplete the following table a							
		(1) 1s	st I		Liquidity shortfall as of e (2) 2nd	nd of quarter	of this pla (3)	n year 3rd			(4) 4tl	n
		(1) 13	л.		(2) ZIIQ		(0)	oru .			(<i>¬</i> , ¬, ,	

Da	rt V As	cumption	ne Usad to Dotormina	Funding Target and Targe	at Normal Cost					
21	Discount i		iis Osed to Determine	runding ranger and range	t Normal Cost					
21	a Segme		1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %		N/A, full yiel	d curve	used	
	b Applica	ا ble month (و				21b			3	
22			, , , , , , , , , , , , , , , , , , ,			22			71	
					scribed - separate	Substitu	ıte			
Pa	rt VI Mi	scellane	ous Items	Ш	•					
24				uarial assumptions for the current	plan year? If "Yes." see	instructions	s regarding require	d		
		_						Yes	X No	
25	Has a me	thod change	e been made for the current pla	an year? If "Yes," see instructions	regarding required attac	hment		Yes	X No	
26	Is the plar	n required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachmen	t	Yes	X No	
27	27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment 27									
Pa	rt VII R	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years					
28	Unpaid m	inimum requ	uired contributions for all prior	years		28				
29				I unpaid minimum required contrib		29				
30	Remainin	g amount of	unpaid minimum required cor	ntributions (line 28 minus line 29)		30				
Pa	rt VIII M	linimum	Required Contribution	For Current Year						
31	Target no	rmal cost ar	nd excess assets (see instruct	ions):						
	a Target n	normal cost ((line 6)			31a				
	b Excess	assets, if ap	oplicable, but not greater than	line 31a		31b				
32	Amortizati	ion installme	ents:		Outstanding Bala	ince	Installr	ment		
	a Net sho	rtfall amortiz	zation installment							
	b Waiver	amortization	n installment							
33	If a waiver (Month			ter the date of the ruling letter grar) and the waived amount		33				
34	Total fund	ling requiren	nent before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34				
				Carryover balance	Prefunding balar	nce	Total ba	lance		
35	_		use to offset funding							
36	Additional	l cash requir	ement (line 34 minus line 35).			36				
37				ontribution for current year adjuste		37				
38	Present va	alue of exce	ss contributions for current ye	ar (see instructions)						
-						38a				
	b Portion	included in l	line 38a attributable to use of p	prefunding and funding standard c	arryover balances	38b				
39	Unpaid m	inimum requ	uired contribution for current ye	ear (excess, if any, of line 36 over	line 37)	39				
40	Unpaid m	inimum requ	uired contributions for all years	j		40				
Pa	rt IX	Pension F	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions))				
41	If an electi	ion was mad	de to use PRA 2010 funding re	elief for this plan:						
	a Schedu	le elected					2 plus 7 years	15 y	ears	
	b Eligible	plan year(s)) for which the election in line	41a was made		200	98 2009 201	0 2	2011	
42	2 Amount of acceleration adjustment									
43	Excess ins	stallment ac	celeration amount to be carrie	d over to future plan years		43				

FPC Ownership Corporation Pension Plan

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Plan Name: FPC OWNERSHIP CORP. PENSION PLAN

Plan ElN: 11-2464856 Plan Number: 001

Normal Retirement Benefit

Actuarial Cost Method: PPA06 Funding Rules

IRC430 Funding Yield Curve Segmented Rates

First Segment: 1.54%
Second Segment: 4.28%
Third Segment: 5.32%

IRC404 Funding Yield Curve Segmented Rates

First Segment: 4.94%
Second Segment: 6.15%
Third Segment: 6.76%

PBGC Segmented Rates

First Segment: 0.97%
Second Segment: 3.76%
Third Segment: 5.01%

Pre-Retirement Valuation Assumptions

Retirement Valuation Assumptions

Mortality Table 2013 430(h)(3)(A)-Optional combined

Mortality table applied on a static basis

Optional Forms Assumption

100% of participants will elect the Plan Normal Form

Pre-Retirement Actuarial Equivalence Assumptions

Investment Earnings 5% Effective annual rate

Retirement Actuarial Equivalence Assumptions

Investment Earnings 5% Effective annual rate
Mortality Table 1994 GAR PROJ 2002

Assumptions for IRC415 Maximum Benefit Actuarial Adjustments

Investment Earnings 5% Effective annual rate

Mortality Table 2013 417(e)(3) Applicable Mortality Table

Retirement Protection Act of 1994 Interest Rate for non-life annuities

Investment Earnings 5% Effective annual rate

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

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

Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2013

This Form is Open to Public Inspection

		t Identification Information	0/4/00/40		5/31/2014
For c	alendar plan year 2013 or fis		6/1/2013	and ending	
Ат	his return/report is for:	X a single-employer plan	<u> </u>	plan (not multiemployer)	a one-participant plan
Вт	his return/report is:	the first return/report	the final return/repo		
		an amended return/report	a short plan year re	turn/report (less than 12 m	
C 0	heck box if filing under:	X Form 5558	automatic extension		DFVC program
		special extension (enter descript	ion)		
Pa	rt II Basic Plan Inf	formation—enter all requested infor	mation		
1a	Name of plan				Three-digit plan number
EDC.	OWNERSHIP CORPORA	TION			(PN) ▶ 001
	SION PLAN AND TRUST	the conduction			1c Effective date of plan
an obtain			/	e employer plan)	6/1/1982 2b Employer Identification Number
2a	Plan sponsor's name and a	address; include room or suite number	(employer, it for a singl	e-emboyer plan)	(EIN) 11-2464856
ED0	OWNEDQUID CODDODA	TION			2c Sponsor's telephone number
FPC	OWNERSHIP CORPORA	ATON .			516-487-0600
111 (GREAT NECK ROAD		**		2d Business code (see instructions)
GRE	AT NECK , NY 11021				531390
3a	Plan administrator's name an	nd address X Same as Plan Sponsor	Name X Sam as	Plan Sponsor Address	3b Administrator's EIN
					3c Administrator's telephone number
Sam	е		X		
		the plan sponsor has changed since	a locusturn/report filed	for this plan, enter	4b EIN
4		an number from the last return/repor	lasereturi/report filed	c. tillo piani, olito.	
а	Sponsor's name		•		4c PN
5a	Total number of participant	ts at the beginning of the plan year			5a 3
b	Total number of participant	ts at the end of the plan yearh account balances as of the end of the	nlan year (defined be	nefit plans do not	35
C	complete this item)			ment plans do not	5c
6a	Were all of the plan's asse	ts during the plan year invested in eligi	ble assets? (See instru	ıctions.)	X Yes No
b	Are you claiming a waiver	of the annual examination and report of	of an independent quali	fied public accountant (IQI	PA)
	under 29 CFR 2520.104-4	6? (See instructions of waiver eligibility	y and conditions.)	SF and must instead us	
	If you answered "No" to If the plan is a defined ben	either line 65 or line 6b, the plan ca effit plan, s if covered under the PBGC	insurance program (se	ee ERISA section 4021)?	X Yes No Not determined
	Caution: A penalty for the I	ate or incomplete filing of this return	n/report will be asses	ssed unless reasonable	cause is established.
Und	er penalties of perjury and	her menalties set forth in the instruction	is, I declare that I have	examined this return/repo	ort, including, if applicable, a Schedule
SB	or Schedule MB completed	nd signer by an enrolled actuary, as w	ell as the electronic ver	sion of this return/report, a	and to the best of my knowledge and
belie	ef, it is true, correct, and com	plete.			
SIC	on Herborn	(Houring)	2/5/2015	Sheldon Streisand	
\$1000 H 5500 000	RE Signature of plan ac	ministrator	Date	Enter name of individua	al signing as plan administrator
SIG	On Chelout	Jan 1	2/5/2015	Sheldon Streisand	
MEST CONTRACTOR	RE Signature of employ	ver/plan sponsor	Date	Enter name of individua	al signing as employer or plan sponsor
Pre		name, if applicable) and address; inclu			Preparer's telephone number (optional)
				le l	

Par	t III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of	Year			(b) End	d of Y	ear		
а	Total plan assets	7a		201	1,312				2	202,	<u> 346</u>
	Total plan liabilities	7b			0						0
_	Net plan assets (subtract line 7b from line 7a)	7c	1	201	1,312				2	202,	646
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b)	Total		1000	
a	Contributions received or receivable from:										
-	(1) Employers	8a(1)			0						
(0)	(2) Participants	8a(2)			0						
	(3) Others (including rollovers)	8a(3)			0						
b	Other income (loss)	8b			1,334						
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				1				1,	334
d	Benefits paid (including direct rollovers and insurance premiums			4							
	to provide benefits)	. 8d		-							TO DESCRIPTION OF THE PERSON O
e	Certain deemed and/or corrective distributions (see instructions)	8e									
f	Administrative service providers (salaries, fees, commissions)										
g	Other expenses	8g									0
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h									
i	Net income (loss) (subtract line 8h from line 8c)	. 8i								1,	334
j	Transfers to (from) the plan (see instructions)	. 8j					· 电量头流	19.5	6 4 2		车
Pa	t IV Plan Characteristics										
9a	If the plan provides pension benefits, enter the applicable pension	feature co	des om tra List of Plan C	Characte	eristic C	codes in	the instru	ıctions	S:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Ch	naracter	istic Co	odes in t	the instruc	tions:			
D	In the plan provides wehare behalfs, office the applicable wehars is						Keeses				4400
Pa	rt V Compliance Questions										
10	During the plan year:				Yes	No		Amo	unt		
а	Was there a failure to transmit to the plan any participant contributions win 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary	thin the tim	ne period described Program)	10a		х					
b	Were there any nonexempt transactions with any party-in-interest?	o not ir	nclude transactions	10b		х					
	Was the plan covered by a fidelity bond?			10c		X					
	Did the plan have a loss, whether or not reimbursed by the plan's					_v					
	fraud or dishonesty?			10d		X				-	enson i succ
е	Were any fees or commissions paid to any brokers agents, or oth carrier, insurance service, or other organization that provides some	er persons	by an insurance								
	the plan? (See instructions.)			10e		X					
f	Has the plan failed to provide any benefit when due under the plan			10f		Х					
	Did the plan have any participant loalist, If "Yes," enter amount as			10g		Х			a a money was ago		
h	If this is an individual account lan, was there a blackout period? (See instru	ctions and 29 CFR			×					
	2520.101-3.)			10h							2000
i i	If 10h was answered "Yes," check the fox if you either provided the exceptions to providing the police applied under 29 CFR 2520.101	e required	notice or one of the	10i							
Pa	rt VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	ents? (If "\	Yes," see instructions and	complet	te Sche	edule SE	3	X	Yes		No
11a	Enter the unpaid minimum required contribution for current year from					11a					0
12	Is this a defined contribution plan subject to the minimum funding require	ements of s	ection 412 of the Code or se	ction 30	2 of ER	ISA?			Yes	X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	as applica	able.)			331			255		
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	ng amortize	ed in this plan year, see in Month	struction	ns, and	enter tl Day	he date of	the le	tter ru	ıling	_
lf	you completed line 12a, complete lines 3, 9, and 10 of Schedu	le MB (Fo	orm 5500), and skip to lir	ne 13.	- 1						
b	Enter the minimum required contribution for this plan year					12b					

FPC Ownership Corporation Pension Plan

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name: FPC OWNERSHIP CORP. PENSION PLAN
Plan EIN: 11-2464856

Plan Number: 001

The weighted average retirement age of 71 is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

FPC Ownership Corporation Pension Plan

Schedule SB, Part V - Summary of Plan Provisions Plan Name: FPC OWNERSHIP CORP. PENSION PLAN

Plan ElN: 11-2464856 Plan Number: 001

Plan Effective Date

June 1, 1982

Plan Anniversary Date

June 1, 2013

Participation Eligibility Minimum age: 21 and

Minimum months of service: 12

Plan Entry Date 01/01 or 07/01 nearest the satisfaction of the participation requirements

Normal Retirement Date First day of the month coincident with or following age 62 and the completion

of 5 years of participation

Not to exceed the later of age 65 and 5 years of participation

Normal Form of Benefit Single Life Annuity

(Qualified Joint and Survivor annuity is the required standard option)

Normal Retirement Benefit 1.8% per year of service times comp

Maximum total years of service: 25 Maximum years of past service: 0

IRC415 maximum annual benefit: \$195,000 Actuarially adjusted under IRC415(b) for benefit

commencement age and benefit form Benefit limited to 100% of compensation

Minimum benefit: 2% of compensation per year of topheavy plan service up to

10 (actuarially adjusted for benefit form)

Compensation Definition Highest consecutive 3 year average salary over all service excluding increases

in final 3 years

Annual salary up to \$255,000 considered

Pre-Retirement Death Benefit Lump sum payable on death of participant

Benefit Amount 100 times the normal retirement benefit

Minimum death benefit: \$2,000.00

Vested Retirement Benefit Vesting Schedule:

20% a year after 2 years (100% after 6 years) Computation Period: Elapsed Time Method

Based on periods of service rounded to nearest year

Accrued Retirement Benefit Pro-rated on service

Maximum number of years of past credited benefit accrual service is 0

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service Department of Labor

Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

		File as a	n attachment to	Form 5500	or 5500-SF		
For cale	endar plan year 2013 or fi sca l	plan year beginning	6	/1/2013	and end	Jing	5/31/2014
	ound off amounts to neares						
A Nor	aution: A penalty of \$1,000 w	ill be assessed for late filing	of this report un	less reasonal	ble cause is established	d	
	me of plan	NI DENIGLANI DI LA CAMBANI			B Three-dig	jit 🔺	
FFCO	WNERSHIP CORPORATION	ON PENSION PLAN AND	TRUST		plan num	ber (PN	001
C Plan	n sponsor's name as shown o	n line 2a of Form 5500 or 5	500-SF		D Employ		m Number (EIN)
			000 01		D Employer	entheath	m Number (EIN)
FPC O	WNERSHIP CORPORATION	DN			11 404 76		
ЕТур	e of plan: X Single Mu	ltiple-A Multiple-B	F Pr	or year plan s		101-500	More than 500
stiagl	Basic Information			<u> </u>			
1 En	ter the valuation date:	Month 06	Day 01	Year_2	2013		
2 As	sets:						
а	Market value		•••••••			2a	201,312
- b-	Actuarial value		•			2b	
3 Fu	nding target/participant count				Number of participa		201,312 (2) Funding Target
a	For retired participants and	beneficiaries receiving pay	ment	VO T	Tartumber of participa	1	
b	For terminated vested parti		4	30			124,572 0
С	For active participants:		()				
	(1) Non-vested benefits	***************************************		Sc(1)			. 0
	(2) Vested benefits	***************************************		3c(2)			102,876
	(3) Total active			3c(3)		2	102,876
d	Total			3d		3	227,448
4 If t	he plan is in at-risk status, che	eck the box and complete li	35) an (b)				221,440
а	Funding target disregarding					4a	
b	Funding target reflecting at						
	in at-risk status for fewer th	an five consecutive years	disregarding	loading factor	e triat riave Deeti	4b	
5 Eff	ective interest rate					5	4.27%
6 Tai	rget normal cost					6	0
	nent by Enrolled Actuary						
accon	e best of my knowledge, the information dance with applicable law and regulation	18. IN MY ODINICE BACKENING ASSUMI	panying schedules, str otion is reasonable (tal	atements and attac ting into account th	chments, if any, is complete an ne experience of the plan and a	d accurate. Eacl easonable expe	n prescribed assumption was applied in ctations) and such other assumptions, in
COMBI	ination, oner my best estimate or anticipa	ated expense e under the plan.					
1 -		Vallage 5	Teilor	•			
			1,2000			2/	5/2015
		Signature of actuary			•		Date
Arthur I	E. Teiler, ASA	<i></i>			1101157		
	• •	r print name of actuary	•		7	flost recent of	enrollment number
Pension	n Tax Strategies, Inc.	•			212-681-7970)	
		. Firm name			, Telep	hone numbe	er (including area code)
1430 B	roadway, Suite 1509						
New Yo			NY 100	018	•		•
		Address of the firm					
If the ac	ctuary has not fully reflected ar	ny regulation or ruling prom	ulgated under th	e statute in co	ompleting this schedule	, check the	box and see

Page 2-	

9 Amo 10 Inter 11 Prior a b C d 12 Other 13 Bala 14 Fund 15 Adju 16 Prior curre 17 If the	ance at begin tion elected for year) ount remaining erest on line 9 or year's exce Present value Interest on (content as otherwise Total availab Portion of (content as otherwise) ance at begin Fund ding target and	ning of Year Carrening of prior year after a prior use to offset prior year g (line 7 minus line 8) using prior year's actual as contributions to be acted of excess contributions of using prior year's effect provided (see instructions at beginning of current to be added to prefund in balances due to electing of current year (line ing Percentages target attainment percentage	rys funding required and return of added to prefunding s (line 38a from princtive interest rate cons)	ment (line 13 from the first section with the	em prior rom 82% except palance) Carryover balance	0 0 0	(b) Prefundi	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
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prior	ount remainir erest on line 9 or year's exce Present valu Interest on (a as otherwise Total availab Portion of (c) er reductions ance at begin	g (line 7 minus line 8) using prior year's actual as contributions to be act e of excess contribution b) using prior year's effe provided (see instruction e at beginning of current to be added to prefund in balances due to elect ing of current year (line ing Percentages tainment percentage	I return of dded to prefunding s (line 38a from pri ctive interest rate cons) nt plan year to add ing balance tions or deemed elee 9 + line 10 + line	balance: ior year) of 6. to prefunding telections	82% except			0 0		0 0 0 0 0	
10 Inter 11 Prior a b c d 12 Othe 13 Bala 14 Fund 15 Adju 16 Prior curre 17 If the	present on line 9 or year's exce Present value Interest on (is as otherwise Total availabte Portion of (content of the content	using prior year's actual secontributions to be acted of excess contributions to be acted of excess contributions of using prior year's effect provided (see instructions at beginning of current to be added to prefund in balances due to electing of current year (line ing Percentages at imment percentage	dded to prefunding s (line 38a from pri ctive interest rate cons) ht plan year to add ing balance tions or deemed el e 9 + line 10 + line	% balance: ior year) of 6. to prefunding to prefun	82% except			0		0 0 0 0 0	
11 Prior a b b c c d 12 Other 13 Bala 14 Fund 15 Adjurent 17 If the 18 Conf. (a)	Present value Interest on (a as otherwise Total availabe Portion of (c) er reductions ance at begin funding target a susted funding	es contributions to be act of excess contribution of using prior year's effer provided (see instruction e at beginning of current to be added to prefund in balances due to electing of current year (line ting Percentages at imment percentage	dded to prefunding s (line 38a from prictive interest rate cons) to plan year to add ing balance tions or deemed elee 9 + line 10 + line	balance: ior year) of 6. to prefunding to lections	82% except			0		0 0 0	
a b c d 12 Other 13 Bala 14 Fund 15 Adju 16 Prior curre 17 If the 18 Cont (a)	Present value Interest on (a as otherwise Total available Portion of (c) er reductions ance at begin funding target a susted funding	e of excess contribution b) using prior year's effe provided (see instruction e at beginning of current to be added to prefund in balances due to elect aning of current year (line ing Percentages tainment percentage	s (line 38a from prictive interest rate cons)	to prefunding telections	82% except			0		0 0 0	
d 12 Othe 13 Bala 14 Fund 15 Adju 16 Prior curre 17 If the 18 Conf	Interest on (compared to the compared to the c	i) using prior year's effer provided (see instruction e at beginning of current to be added to prefund in balances due to elec- ning of current year (line ing Percentages tainment percentage	ctive interest rate cons)	to prefunding to lections	82% except			0		0 0	
d 12 Other 13 Bala 14 Fund 15 Adju 16 Prior curre 17 If the	as otherwise Total availab Portion of (content reductions ance at begin Fund ading target a susted funding	provided (see instruction of current to be added to prefund in balances due to electioning of current year (line ing Percentages tainment percentage	ons) Int plan year to add ing balance tions or deemed elee 9 + line 10 + line	to prefunding telections	palance			0		0 0	
d 12 Other 13 Bala 14 Fund 15 Adju 16 Prior curre 17 If the	Total available Portion of (content reductions ance at begin Fund adding target and susted funding	e at beginning of currer to be added to prefund in balances due to elec- ning of current year (line ing Percentages tainment percentage	nt plan year to add ing balance tions or deemed el e 9 + line 10 + line	to prefunding to lections	palance			0		0	
d 12 Othe 13 Bala 14 Fund 15 Adju 16 Prior curre 17 If the 18 Cont (a)	Portion of (content reductions ance at begin ance at begin and funding target and target	to be added to prefund in balances due to elec- ning of current year (line ing Percentages tainment percentage	ing balancetions or deemed el	lections 11d – line 12)				0		0	
12 Othe 13 Bala 14 Fund 15 Adju 16 Prior curre 17 If the 18 Conf (a)	er reductions ance at begin Fund nding target a usted funding	in balances due to electring of current year (line ing Percentages tainment percentage	tions or deemed el	11d – line 12)				0		0	
14 Fund 15 Adju 16 Prior curre 17 If the 18 Cont (a)	Fund nding target a usted funding	ing Percentages tainment percentage									
14 Fund 15 Adju 16 Prior curre 17 If the 18 Conf	nding target a usted funding	tainment percentage						01		0	
15 Adju 16 Prior curre 17 If the 18 Cont (a)	nding target a usted funding	tainment percentage									
15 Adju 16 Prior curre 17 If the 18 Cont (a)	usted funding								14	88.51%	
17 If the 18 Cont (a)	or vear's fund		ntage						15	88.51%	
17 If the 18 Cont (a)	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.								109.49%		
18 Cont		e of the assets of the p				enter suc	h percentage		17	%	
(a)	Contributions and Liquidity Shortfalls										
		de to the plan for the pl			oye s:						
(IVIIVI-DI) Date	(b) Amount paid by		nt paid by	(a) Dat		(b) Amount paid	by	(c) Amour	•	
	<u> </u>	_employer(s)	empio	oyees	M-DD-Y	Y Y Y)	employer(s)		emplo	yees	
			-								
						+					
						-					
										······································	
					Totals ▶	18(b)		0 18(c)		
19 Disc	counted empl	oyer contributions - see	inst tions r sm	nall plan with a			beginning of the ye	ar:		<u>~</u>	
		allocated toward unpaid						19a		0	
b C	Contributions	nade to avoid restriction	ns adjusted to valua	ation date		•••••		19b	0		
c c	Contributions	allocated toward mi imi	n required contrib	oution for curre	nt year adjuste	d to valua	tion date	19c		0	
20 Qua	arterly contrib	itions and liquidity so the	fa s:								
a D	a Did the plan have a "furding shorts" for the prior year?										
		es," well a quirect qual							F	Yes No	
				•	•	·					
	Liquidity shortfall as of end of quarter of this plan year									i de la Collació Mario Mario de la collection de la colle	
		(4) 4-4					d	(4) 4th			
c If line 20a is "Yes," see instructions and complete the following table as applicable: Liquidity shortfall as of end of quarter of this plan year											

_			•
Рa	α	е	J

	Assumption	s Used to Determine Fu	ınding Target and Tar	get Normal Cost								
21	Discount rate: a Segment rates:			t:								
	-	4.94%	6.15%	6.	76%		N/A, full yield curve used					
	b Applicable month (enter code)			21			3	<u> </u>			
22	Weighted average retir	ement age			22	2				71		
23	Mortality table(s) (see	instructions) X Pres	cribed - combined	Prescribed - separate	St	ubstitut	е					
100	Miscellaneo	us Items										
24	_	ade in the non-prescribed actua	•		nstructi	orre	garding red	uired				
								井	Yes	X No		
25	Has a method change	been made for the current plan	year? If "Yes," see instruction	ns regarding required attach	ımen		<u></u>	<u> </u>	Yes	X No		
_26	Is the plan required to	provide a Schedule of Active Pa	rticipants? If "Yes," see instr	uctions regarding required	itae.	ent		<u>Ц</u>	Yes	X No		
27		alternative funding rules, enter			2	7						
	Reconciliati	on of Unpaid Minimum	Required Contribution	ns For Prior Lears	<u></u>							
28	Unpaid minimum requi	red contributions for all prior year	ars		28	3				0		
29		contributions allocated toward un			29	•				0		
30	Remaining amount of u	unpaid minimum required contril	outions (line 28 minus line 29)	30	<u> </u>				0		
(2.0	Minimum Re	equired Contribution Fo	r Current Year									
31	Target normal cost and	excess assets (see instructions	s):									
	a Target normal cost	(line 6)			31	а				0		
	b Excess assets, if ap	f applicable, but not greater than line 31a				b	0					
32	Amortization installmen	mortization installments: Outstanding Ba			ance		1	nstall	ment			
	a Net shortfall amortization installment											
	b Waiver amortization	n installment										
33		oproved for this plan year, enter Day Year			33	3						
34	Total funding requireme	ent before reflecting carryover/p	refut ling a lances (lines 31	a - 31b + 32a + 32b - 33)	34					0		
			c ryover balance							balance		
35	Balances elected for us	se to offset funding							•			
										0		
36		dditional cash requirement (line 34 minus Il 285)				5				0		
37 ——	Contributions allocated toward minimum required paribution for current year adjusted to valuation date (line 19c)				37	<u>'</u>				0		
38		s contributions for coment, ear	`							······		
	<u></u>	y, of line 37 over line (6)			38	_				0		
		tion included in line 38a at thut to use of prefunding and funding standard carryover balances			38					0		
<u>39</u>	 	uired contribution or current year (excess, if any, of line 36 over line 37)								0		
40	Unpaid minimum required sociabutions for all years									0		
1.3	Pension Fur	nding Relief Under Pens	ion Relief Act of 2010	(See Instructions)					_			
41	If an election was made	e to use PRA 2010 funding relie	f for this plan:									
	a Schedule elected						2 plus 7	years		15 years		
	b Eligible plan year(s)) for which the election in line 41	la was made			2008	2009		2010	2011		
42	Amount of acceleration	adjustment			42	2						
43	Excess installment acco	eleration amount to be carried of	over to future plan years		43	3						