

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 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>07/01/2013</u> and ending <u>06/30/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/1956</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-0122750</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>330-794-1716</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>332300</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>07/01/1956</u>		2b Employer Identification Number (EIN) <u>34-0122750</u>		2c Sponsor's telephone number <u>330-794-1716</u>		2d Business code (see instructions) <u>332300</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>07/01/1956</u>											
2b Employer Identification Number (EIN) <u>34-0122750</u>											
2c Sponsor's telephone number <u>330-794-1716</u>											
2d Business code (see instructions) <u>332300</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>THE BURGER IRON COMPANY</u> <u>P.O. BOX 2219</u> <u>AKRON, OH 44309</u>											

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. Signature of plan administrator	<u>04/16/2015</u> Date	<u>RICHARD KEARNS</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	223
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	20
b Retired or separated participants receiving benefits		6b	89
c Other retired or separated participants entitled to future benefits		6c	50
d Subtotal. Add lines 6a , 6b , and 6c		6d	159
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	23
f Total. Add lines 6d and 6e		6f	182
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE BURGER IRON COMPANY</u>	D Employer Identification Number (EIN) <u>34-0122750</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>7574332</u>
b Actuarial value	2b <u>7407403</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>104</u> (1) Number of participants <u>4505022</u> (2) Funding Target
b For terminated vested participants.....	3b <u>97</u> <u>2176227</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>63543</u>
(2) Vested benefits	3c(2) <u>1034641</u>
(3) Total active.....	3c(3) <u>22</u> <u>1098184</u>
d Total.....	3d <u>223</u> <u>7779433</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.27 %</u>
6 Target normal cost.....	6 <u>38381</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>04/02/2015</u>
Signature of actuary		Date
<u>SETH H. PITASKY, EA, MAAA,MSPA</u>		<u>14-07321</u>
Type or print name of actuary		Most recent enrollment number
<u>CBIZ</u>		<u>216-447-9000</u>
Firm name		Telephone number (including area code)
<u>6050 OAK TREE BLVD</u> <u>SUITE 500</u> <u>CLEVELAND, OH 44131</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>12.50</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		89903
b Interest on (a) using prior year's effective interest rate of <u>6.98</u> % except as otherwise provided (see instructions)		6275
c Total available at beginning of current plan year to add to prefunding balance		96178
d Portion of (c) to be added to prefunding balance		96178
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	96178

Part III Funding Percentages		
14 Funding target attainment percentage	14	93.98 %
15 Adjusted funding target attainment percentage	15	93.98 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.93 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/15/2013	100000	0			
01/14/2014	100000	0			
04/16/2014	100000	0			
Totals ►			18(b)	300000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	290317
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
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			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	38381	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	468208	296958	
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	335339	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	45022	45022
36 Additional cash requirement (line 34 minus line 35).....	36	290317	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	290317	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014	
A Name of plan THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750

Part I	Service Provider Information (see instructions)
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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)..... ☐ 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

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

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

MFS

04-2864897

(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?
	NONE	11650	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CLEARBRIDGE

620 8TH AVENUE, 48TH FLOOR
NEW YORK, NY 10018

(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?
	NONE	10799	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

INVESCO AIM

76-0387151

(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?
	NONE	7506	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)

FIRSTMERIT

106 SOUTH MAIN STREET
6TH FLOOR
AKRON, OH 44308

(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?
	NONE	5457	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>07/01/2013</u> and ending <u>06/30/2014</u>		
A Name of plan <u>THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE BURGER IRON COMPANY</u>	D Employer Identification Number (EIN) <u>34-0122750</u>	

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)	1048409	378331
(2) U.S. Government securities	1c(2)	986216	818380
(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)	11995	13387
(B) Common.....	1c(4)(B)	3941339	3940139
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1486577	2661447
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7474536	7811684

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7474536	7811684
---	-----------	---------	---------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	400000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		400000

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	85	
(B) U.S. Government securities	2b(1)(B)	32450	
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		32535

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	79943	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		79943

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	5160138	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	4620599	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		539539

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	316485	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		316485

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		174870
c Other income.....	2c		388
d Total income. Add all income amounts in column (b) and enter total.....	2d		1543760

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1163593	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1163593
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	43019	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		43019
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1206612

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		337148
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) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: **BDO USA, LLP**

(2) EIN: **13-5381590**

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

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

Part IV Compliance Questions

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

During the plan year:

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.).....

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.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		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.)		X	
e Was this plan covered by a fidelity bond?	X		1600000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.)	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.)	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?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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.			

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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2013 This Form is Open to Public Inspection.	
For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014					
A Name of plan THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN				B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 THE BURGER IRON COMPANY				D Employer Identification Number (EIN) 34-0122750	
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): 34-6509659					
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	28
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2013 v. 130118	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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



The Burger Iron Company Employees' Retirement Income Plan

Financial Statements — Modified Cash Basis
(and Supplemental Schedules)
Years Ended June 30, 2014 and 2013

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.



The Burger Iron Company Employees' Retirement Income Plan

Financial Statements — Modified Cash Basis
(and Supplemental Schedules)
Years Ended June 30, 2014 and 2013

The Burger Iron Company Employees' Retirement Income Plan

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Supplemental Schedules

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Independent Auditor's Report

Pension Committee
The Burger Iron Company
Employees' Retirement Income Plan
Akron, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Burger Iron Company Employees' Retirement Income Plan, which comprise the statements of net assets available for benefits (modified cash basis) as of June 30, 2014, the related statements of changes in net assets available for benefits (modified cash basis) for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by FirstMerit Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements (modified cash basis). We have been informed by the Plan administrator that this trustee holds a portion of the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from this trustee as of June 30, 2014 and for the year ended June 30, 2014, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Basis of Accounting

We draw attention to Note B to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Other Matter – Supplemental Schedules

The supplemental Schedules of Assets (Held at End of Year) and Reportable Transactions (modified cash basis) as of or for the year ended June 30, 2014 (modified cash basis), are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the 2014 financial statements and supplemental schedules (modified cash basis), other than that derived from the information certified by the trustee, has 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.

Other Matter - 2013 Financial Statements

The 2013 financial statements of the Plan were audited by SS&G, Inc. (SS&G) whose directors and professional staff joined BDO USA, LLP effective January 1, 2015 and has subsequently ceased operations. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed SS&G not to perform, and they did not perform, any auditing procedures with respect to the information certified by FirstMerit Trust Company, the trustee of the Plan. SS&G's report, dated April 14, 2014, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were 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.

BDO USA, LLP

Akron, Ohio
April 14, 2015

Financial Statements — Modified Cash Basis

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)**

	JUNE 30,	
	<u>2014</u>	<u>2013</u>
ASSETS		
Investments, at fair value:		
Money market funds	\$ 378,331	\$ 1,048,409
United States Treasury notes	818,380	986,216
Mutual funds	2,661,447	1,486,577
Preferred stock	13,387	11,995
Common stocks	<u>3,940,139</u>	<u>3,941,339</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 7,811,684</u>	<u>\$ 7,474,536</u>

See accompanying notes to financial statements (modified cash basis).

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR BENEFITS (MODIFIED CASH BASIS)**

	FOR THE YEARS ENDED JUNE 30,	
	<u>2014</u>	<u>2013</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Employer contributions	\$ 400,000	\$ 569,081
Investment income		
Net realized and unrealized appreciation in fair value of investments	1,000,332	695,127
Interest	56,204	53,116
Dividends	87,224	91,326
	<u>1,143,760</u>	<u>839,569</u>
Total additions	1,543,760	1,408,650
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid directly to participants	1,163,593	477,986
Administrative expenses	43,019	38,378
Total deductions	<u>1,206,612</u>	<u>516,364</u>
NET INCREASE	337,148	892,286
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>7,474,536</u>	<u>6,582,250</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u>\$ 7,811,684</u>	<u>\$ 7,474,536</u>

See accompanying notes to financial statements (modified cash basis).

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE A - Description of the Plan

General

The Burger Iron Company Employees' Retirement Income Plan (the Plan) is a non-contributory defined benefit pension plan that covers substantially all hourly-rated employees of The Burger Iron Company and Subsidiaries (the Company and Plan administrator) that are represented by the United Steelworkers of America, Local No. 2089, and Local 768 affiliated with the International Union of Electrical, Radio and Machine Workers of America. Participants vest in the Plan after five years of credited service. Benefits are based on each participant's years of credited service.

Effective September 1, 2008 the Plan was temporarily frozen and participants did not accrue subsequent service for benefit calculation purposes. The temporary freeze of the benefit accruals expired in August 2011. In addition, effective September 1, 2008, new participants were not permitted to enter the Plan.

Effective October 31, 2011, the Plan was permanently frozen and participants no longer accrue service or earnings for benefit payment calculation purposes.

The Plan is maintained pursuant to collective bargaining agreements, and the Company has agreed to voluntarily contribute amounts to the Plan based on actuarial valuations. The Company's present intention is to make annual contributions in amounts sufficient to fund the Plan's current year's service cost and the past service cost plus interest over a period of 30 years. The contributions of the Company are made in amounts sufficient to meet the minimum funding requirements of the Employee Retirement Income Security Act of 1974 (ERISA).

Should the Plan terminate at some future time, its net assets will generally not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Information about the Plan agreement, the vesting and benefit provisions, and the PBGC's benefit guarantee is contained in the Summary Plan Description for The Burger Iron Company Employees' Retirement Income Plan. Copies of this document are available from the Plan administrator.

Effective June 1, 2013, the Plan was amended to allow certain deferred vested participants to elect to commence a lump sum form of payment during the period from June 1, 2013 through October 31, 2013. The amendment resulted in an amount paid out of \$638,027.

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE B - Summary of significant accounting policies

Effective June 26, 2014, the Plan was amended to allow certain deferred vested participants to elect to commence a lump sum form of payment during the period from August 1, 2014 through October 31, 2014. The amendment resulted in an amount paid out of \$1,063,020 subsequent to June 30, 2014.

Basis of presentation

The financial statements and supplemental schedules of the Plan are prepared on a modified cash basis which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. Under this basis, investments are reported at fair value, net realized and unrealized appreciation (depreciation) in fair value of investments, contributions, interest and dividends are recognized when received rather than as earned, and expenses are recognized when paid rather than as incurred.

Investment valuation and income recognition

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

Purchases and sales of investments are reflected on a trade date basis. Dividends are recorded when received.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits (see Note E) are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' compensation during their last five years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the valuation date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Use of estimates

The preparation of financial statements (modified cash basis) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE B - Summary of significant accounting policies, continued

Subsequent Events

The Plan has evaluated subsequent events through April 14, 2015, the date the financial statements were available to be issued.

NOTE C - Information certified by Trustee (unaudited)

The following is a summary of the investment information regarding the Plan as of June 30, 2014 and 2013, and for the years then ended, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information certified by FirstMerit Trust Company, one of the trustees/custodians of the Plan during 2014 and 2013, and furnished to the Plan administrator. The Plan administrator has obtained certifications from this trustee that such information is complete and accurate.

	<u>June 30,</u>	
	<u>2014</u>	<u>2013</u>
Investments:		
Money market funds	\$ 231,786	\$ 917,036
United States Treasury notes	818,380	986,216
Mutual fund	2,041,250	1,002,368
	<u>For the years ended</u>	
	<u>June 30,</u>	
	<u>2014</u>	<u>2013</u>
Investment income:		
Interest	\$ 56,186	\$ 53,095
Net (depreciation)		
in fair value of investments	(2,235)	(57,401)

NOTE D - Investments

A portion of Plan investments are held by additional custodians: LPL Financial (LPL) and The Vanguard Group (Vanguard). The investments held by LPL and Vanguard are not certified, and therefore audit procedures were performed on these investments.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE D - Investments, continued

During 2014 and 2013, the Plan's investments held by FirstMerit Trust Company, LPL and Vanguard (including investments bought, sold, as well as held during the year) appreciated (depreciated) in fair value as follows:

	<u>2014</u>	<u>2013</u>
Net realized and unrealized appreciation (depreciation) in fair value of investments:		
United States Treasury notes	\$ (17,835)	\$ (40,491)
Mutual funds	144,307	45,751
Common and preferred stocks	<u>873,860</u>	<u>689,867</u>
	<u>\$ 1,000,332</u>	<u>\$ 695,127</u>

The fair values of individual investments that represent 5% or more of the Plan's net assets are as follows:

	<u>June 30,</u>	
	<u>2014</u>	<u>2013</u>
Vanguard Growth Index Fund Signal Shares (13,150.923 and 12,784.167 shares, respectively)	\$ 620,197	\$ 484,209
Federated Inv Prime Obligations Fund (917,036.13 units in 2013)	< 5%	917,036
Vanguard Short Term Corp. (189,531.066 and 94,030.779 shares, respectively)	2,041,250	1,002,368

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable, under the Plan's provisions, to the service the employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their spouses, and spouses of employees who have died. Benefits payable under the Plan are based on employees' compensation during years of credited service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits was determined by actuaries from CIBIZ Retirement Plan Services and Tegrit Group at June 30, 2014 and 2013, respectively, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Significant assumptions underlying the actuarial computations are as follows:

Actuarial cost method	Unit Credit Cost Method
Assumed rate of return on investments	8.00% per annum, compounded annually
Disability	The Disabled Life Mortality Table for post-1994 disabilities as specified in IRS Revenue Ruling 96-7
Mortality basis	2014 PPA Separate Static Annuitant and Non-annuitant Tables and 2013 PPA Separate Static Annuitant and Non-annuitant Tables as of June 30, 2014 and 2013, respectively
Withdrawal	The rates at the following illustrative ages indicate the withdrawal assumptions:

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

<u>Attained Age</u>	<u>Rates</u>
20	0.149
25	0.099
30	0.069
35	0.049
40	0.028
45	0.017
50	0.004
55	-
60 and over	-

The accumulated plan benefit information as of the end of each plan year was as follows:

- 11 -

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits, continued

The changes in accumulated plan benefits during the year ended June 30, 2014 were as follows:

Actuarial present value of accumulated plan benefits, beginning of year	\$ 6,584,379
Increase (decrease) during the year attributable to:	
Increase due to decrease in discount period (interest cost)	480,207
Benefit payments	(1,163,593)
Actuarial assumption changes	13,204
Actuarial gains and losses	187,163
	<u>(483,019)</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 6,101,360</u>

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

NOTE F - Tax status

The Company adopted a volume submitter defined benefit plan, which received a favorable opinion letter from the Internal Revenue Service dated March 31, 2010, stating that the Plan and related trust, as then designed, was in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the federal or state taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2014, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to tax examinations for years prior to 2011.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE G - Transactions with parties-in-interest

Fees paid during the year for professional services rendered by parties-in-interest were based on customary and reasonable rates for such services. All administrative fees are paid by the Plan, except for accounting services, PBGC premiums and actuarial fees which are paid by the Company.

NOTE H - Risks and uncertainties

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

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

NOTE I - Fair value measurements

The ASC *Fair Value Measurements and Disclosure* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. *Fair Value Measurements and Disclosure* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

THE BURGER IRON COMPANY

EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

Fair Value Measurements and Disclosure establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2014 and 2013.

Money market funds: Valued at \$1 per unit including applicable interest and fees.

Common stocks, preferred stock and United States Treasury notes: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual fund: Valued at the net asset value of shares held by the Plan at year-end.

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2014 and 2013:

	Fair Value Measurements at June 30, 2014 Using			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ 378,331	\$ -	\$ 378,331
United States Treasury notes	818,380	-	-	818,380
Mutual funds:				
Growth Index Fund	620,197	-	-	620,197
Short Term Bonds	<u>2,041,250</u>	<u>-</u>	<u>-</u>	<u>2,041,250</u>
Total mutual funds	2,661,447	-	-	2,661,447
Preferred stock:				
Large Cap Foreign	13,387	-	-	13,387
Common stocks:				
Large Cap U.S. Growth	1,054,859	-	-	1,054,859
Large Cap U.S. Blend	67,666	-	-	67,666
Large Cap U.S. Value	964,807	-	-	964,807
Mid Cap U.S. Growth	360,140	-	-	360,140
Mid Cap U.S. Blend	32,406	-	-	32,406
Mid Cap U.S. Value	121,250	-	-	121,250
Small Cap U.S. Growth	360,395	-	-	360,395
Small Cap U.S. Blend	6,065	-	-	6,065
Small Cap U.S. Value	106,181	-	-	106,181
Real Estate Investment Trust	2,934	-	-	2,934
Large Cap Foreign	658,098	-	-	658,098

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

	Fair Value Measurements at June 30, 2014 Using			
	Level 1	Level 2	Level 3	Total
Common stocks, continued				
Miscellaneous	<u>\$ 205,338</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205,338</u>
Total common stocks	<u>3,940,139</u>	<u>-</u>	<u>-</u>	<u>3,940,139</u>
Total assets at fair value	<u>\$ 7,433,353</u>	<u>\$ 378,331</u>	<u>\$ -</u>	<u>\$ 7,811,684</u>

	Fair Value Measurements at June 30, 2013 Using			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ 1,048,409	\$ -	\$ 1,048,409
United States Treasury notes	986,216	-	-	986,216
Mutual funds:				
Growth Index Fund	484,209	-	-	484,209
Short Term Bonds	<u>1,002,368</u>	<u>-</u>	<u>-</u>	<u>1,002,368</u>
Total mutual funds	1,486,577	-	-	1,486,577
Preferred stock:				
Large Cap Foreign	11,995	-	-	11,995
Common stocks:				
Large Cap U.S. Growth	994,197	-	-	994,197
Large Cap U.S. Blend	50,945	-	-	50,945
Large Cap U.S. Value	1,255,760	-	-	1,255,760
Mid Cap U.S. Growth	287,626	-	-	287,626
Mid Cap U.S. Blend	21,025	-	-	21,025
Mid Cap U.S. Value	97,039	-	-	97,039
Small Cap U.S. Growth	340,852	-	-	340,852
Small Cap U.S. Value	84,219	-	-	84,219
Real Estate Investment Trust	10,282	-	-	10,282

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

	<u>Fair Value Measurements at June 30, 2013 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stocks, continued				
Large Cap Global	\$ 62,540	\$ -	\$ -	\$ 62,540
Large Cap Foreign	536,260	-	-	536,260
Small Cap Foreign	1,698	-	-	1,698
Miscellaneous	<u>171,896</u>	<u>-</u>	<u>-</u>	<u>171,896</u>
Total common stocks	<u>3,941,339</u>	<u>-</u>	<u>-</u>	<u>3,941,339</u>
Total assets at fair value	<u>\$ 6,426,127</u>	<u>\$ 1,048,409</u>	<u>\$ -</u>	<u>\$ 7,474,536</u>

Line 26 - Schedule of Active Participant Data

EIN/PN: 34-0122750/002

Valuation Date: July 1, 2013

Compensation is show below only for cells where the counts are greater than 20.

Att. Age:	Years of Credited Service														Total
	Under					5 to	10 to	15 to	20 to	25 to	30 to	35 to	40 &		
	1	1	2	3	4	9	14	19	24	29	34	39	Up		
Under	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 to	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30 to	-	-	-	-	-	1	-	-	-	-	-	-	-	1	
34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35 to	-	-	-	-	-	-	1	-	-	-	-	-	-	1	
39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40 to	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
45 to	-	-	-	-	-	-	1	-	1	1	-	-	-	3	
49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 to	-	-	-	-	-	-	-	1	-	1	-	2	-	4	
54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55 to	-	-	-	-	-	-	1	-	-	4	-	2	-	7	
59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 to	-	-	-	-	-	-	-	1	1	-	1	1	1	5	
64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65 to	-	-	-	-	-	-	-	-	-	1	-	-	-	1	
69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 &	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	1	3	2	2	7	1	5	1	22	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

SCHEDULE SB ATTACHMENT

CENSUS and ASSUMPTIONS

Valuation Census Date

Census data was provided by the Plan Sponsor as of July 01, 2013. We have reviewed the data for consistency and have no reason to doubt its substantial accuracy.

Valuation Interest Rates

IRS-Prescribed Three-Segment Rates, for the fourth month prior to the valuation date (Mar).

<u>24-Month Segment Rates</u>		
	Unadjusted	Limited to 25 Year Corridor
Segment I:	1.54%	4.94%
Segment II:	4.28%	6.15%
Segment III:	5.32%	6.76%

The Effective Interest Rate (EIR) is the single rate of interest which, if used to determine the funding target, would equal the funding target determined using the plan sponsor's above elected discount rates. The EIR is used to discount contributions for minimum funding requirements and to accumulate excess contributions to the end of the year.

The effective rate for the 2013 Plan Year was 6.27%. For the prior Plan year, this rate was 6.98%.

PBGC Discount Rates

The segment rates used to calculate the PBGC vested liabilities are as follows:

	<u>General Method</u>	<u>Alternative</u>
	(month prior to valuation)	(Unadjusted funding rates)
Segment I:	1.24%	1.54%
Segment II:	4.25%	4.28%
Segment III:	5.43%	5.32%

Mortality Table Elected

IRS Prescribed Mortality with Separate Annuitant and Non-Annuitant Rates, for Males and Females for the Current Plan Year

SCHEDULE SB ATTACHMENT CENSUS and ASSUMPTIONS

Valuation Assets	Two-Year smoothing using a long-term rate of return of 8.00%, limited by the prior year third segment rate of 7.52%, per IRS Notice 2009-22. Actuarial Assets are held to a minimum of 90% and a maximum of 110% of Fair Market Value.
Expenses	Administrative expenses for the current year are assumed to equal the actual expenses for the prior year, unless larger expenses can be anticipated. Under this assumption, expenses of \$38,381 were included in the Normal Cost.
Salary Scale	None. Plan accruals are Frozen.
Taxable Wage Base Increases	The Social Security Taxable Wage Base is assumed to increase at 3.00% per year.
Inflation	The consumer price index is assumed to increase at 3.00% per year.
Marriage	100% of Males and 100% of Females are assumed to be married. Females are assumed to be 3 years younger than males. This assumption is expected to reflect actual plan experience but a formal analysis has not been conducted due to the lack of credible experience.
Retirement Rates	Retirement was assumed at the plan's Normal Retirement Age.
Withdrawal Rates	QAW(M) WYATT 255. Below is a table of representative rates:

Age	Rate
20	0.149426
25	0.099294
30	0.069077
35	0.04872
40	0.028137
45	0.016664
50	0.003968
55	0
60	0

Commencement of future deferred vested participants is assumed at age 65 in the form of a single life annuity. Commencement is assumed at this age since there is not enough credible experience to assume otherwise.

SCHEDULE SB ATTACHMENT CENSUS and ASSUMPTIONS

Disability Incidence

BICO hourly incidence of disability MALES. Below is a table of representative rates:

Age	Rate
20	0.03%
25	0.04%
30	0.06%
35	0.07%
40	0.13%
45	0.20%
50	0.55%
55	0.72%
60	0.89%

Commencement of disability benefits are assumed to be immediate upon eligibility.

Disability Mortality

Rev. Rul. 96-7 males dis. after 1994. Below is a table of representative rates:

Age	Rate
20	0.024583
25	0.027457
30	0.030661
35	0.034184
40	0.038373
45	0.043033
50	0.048004
55	0.05312
60	0.058118

SCHEDULE SB ATTACHMENT CENSUS and ASSUMPTIONS

**Changes in non-
required
assumptions since
the prior valuation**

None.

**Minimum Funding
Cost Method**

The actuarial cost method used to determine the liabilities for minimum funding calculations is the Traditional Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for each participant. The individual accrued liability for a participant is the present value of the accrued benefit as of the valuation date taking into account service and/or pay as of the valuation date. The individual normal cost for a participant is the present value of the benefit expected to accrue in the plan year being valued.

If a plan is frozen, there is no normal cost attributable to benefit accruals.

**Maximum
deductible
contribution
method**

The actuarial cost method used to determine the liabilities for maximum deductible calculations is the Projected Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue, taking into consideration expected future compensation increases. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for all participant. The individual accrued liability for a participant is the sum of 1) the present value of the accrued benefit earned as of the valuation date taking into account service and/or pay as of the valuation date; plus 2) the present value of the accrued benefit expected to be earned because of any expected future compensation increases.

The individual normal cost for a participant is the sum of the present value of the benefit expected to accrue in the plan year being valued taking into account any expected future compensation increases.

Asset Method

We used financial data submitted by the trustee as of the valuation date without further audit. This information was not be verified by a plan's actuary. We have reviewed the information for internal consistency, and we have no reason to doubt is substantial accuracy.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**SCHEDULE H, LINE 4(j)-SCHEDULE OF REPORTABLE TRANSACTIONS
(MODIFIED CASH BASIS)
FOR THE YEAR ENDED JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - Single transactions in excess of 5% of Plan assets						
JPMorgan Prime Money	Money market fund	\$ 765,262 -	\$ - 724,311	\$ 765,262 724,311	\$ 765,262 724,311	\$ - -
Federated Inv Prime Obligations Fund	Money market fund	724,311 -	- 1,000,000	724,311 1,000,000	724,311 1,000,000	- -
Vanguard Short Term Corp.	Mutual fund	1,000,000	-	1,000,000	1,000,000	-
Category (iii) - Series of transactions in excess of 5% of Plan assets						
JPMorgan Prime Money	Money market fund	1,384,770 -	- 1,368,532	1,384,770 1,368,532	1,384,770 1,368,532	- -

There were no category (ii) and (iv) reportable transactions during the year ended June 30, 2014.

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). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information			
1	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2013</u>		
2	Assets:		
	a Market value	2a	7574332
	b Actuarial value	2b	7407403
3	Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	104 4505022
	b For terminated vested participants	3b	97 2176227
	c For active participants:		
	(1) Non-vested benefits	3c(1)	63543
	(2) Vested benefits	3c(2)	1034641
	(3) Total active	3c(3)	22 1098184
	d Total	3d	223 7779433
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	6.27%
6	Target normal cost	6	38381

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	SETH H. PITASKY, EA, MAAA, MSPA Signature of actuary SETH H. PITASKY, EA, MAAA, MSPA Type or print name of actuary CBIZ Firm name 6050 OAK TREE BLVD SUITE 500 CLEVELAND OH 44131 Address of the firm	04/02/2015 Date 1407321 Most recent enrollment number 216-447-9000 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2013

(a) Carryover balance	(b) Prefunding balance
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Part III	Funding Percentages
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Part IV Contributions and liquidity shortfalls

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.94%2nd segment:
6.15%3rd segment:
6.76%☐ N/A, full yield curve used**b** Applicable month (enter code)..... **21b** 4**22** Weighted average retirement age **22** 65**23** Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6) **31a** 38381**b** Excess assets, if applicable, but not greater than line 31a **31b** 0**32** Amortization installments:**a** Net shortfall amortization installment..... Outstanding Balance 468208 Installment 296958**b** Waiver amortization installment**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .. **34** 335339

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	45022	45022

36 Additional cash requirement (line 34 minus line 35)..... **36** 290317**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 290317**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 0**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 0**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contributions for all years **40** 0**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011**42** Amount of acceleration adjustment **42****43** Excess installment acceleration amount to be carried over to future plan years **43**

SCHEDULE SB ATTACHMENT

Line 19 - Discounted Employer Contributions

Plan Name: The Burger Iron Company Employees Retirement Plan

EIN/PN: 34-0122750/002

Valuation Date: July 1, 2013

Total Contributed: \$1,200,895.00

Total Discounted to Valuation Date: \$1,163,215.00

Date	Amount	Plan Year	Effective Rate of Interest	Amount Discounted	Penalty Rate of Interest	Additional Amount Discounted	Present Value on Date of Valuation
10/15/2013	100,000	2013	6.27%	1,751			98,249
01/06/2014	724,311	2013	6.27%	22,453			701,858
01/08/2014	81,784	2013	6.27%	2,562			79,222
01/09/2014	13,730	2013	6.27%	432			13,298
01/09/2014	81,070	2013	6.27%	2,552			78,518
01/14/2014	100,000	2013	6.27%	3,229			96,771
04/16/2014	100,000	2013	6.27%	4,701			95,299

SCHEDULE SB ATTACHMENT

Line 22 - Weighted Average Retirement Age

Plan Name: The Burger Iron Company Employees Retirement Plan

EIN/PN: 34-0122750/002

Valuation Date: July 1, 2013

Each participant is assumed to retire at his/her normal retirement age of 65.

SCHEDULE SB ATTACHMENT

SUMMARY of PLAN BENEFITS

Plan Effective Date	January 1, 1971. The most recent amendment was effective October 31, 2011 to permanently freeze accruals in the Plan.
Eligibility Requirements	The first of the month coincident with or next following employment. Employees must belong to one of the following collective bargaining units in order to Participate: Local 768 International Union of Electrical, Radio and Machine Workers of America (BICO Dayton); Local 2019-1 United Steelworkers of America (BICO Akron); Local 2089, United Steelworkers of America (BICO Structural Steel). No new entrants are permitted after September 1, 2008.
Vesting	100% vesting upon earning 5 Years of Vesting Service.
Accrued Benefit Formula	Current Benefit Multipliers are \$22.00 (BICO Dayton), \$29.50 (BICO Akron), and \$28.00 (Burger Structural Steel). Benefit Multipliers for terminated participants are based on the units in effect on the date of termination. No new Accrued Benefits will be credited after September 1, 2008.
Credited Service	Service is measured on an elapsed time basis. For benefit purposes, service earned on and after September 1, 2008 will not be counted.
Vesting Service	Service is measured on an elapsed time basis.
Normal Retirement Age	Upon attainment of 65.
Early Retirement	<u>Eligibility:</u> Upon attainment of age 60 and completion of 10 Years of Service. <u>Benefit:</u> The accrued benefit is reduced 5/9% per month prior to Normal Retirement Age.

SCHEDULE SB ATTACHMENT

SUMMARY of PLAN BENEFITS

Disability Retirement

Benefit: The benefit accrued to date of disablement to a minimum specified in the Plan. Current disablements would receive minimum benefits of \$660 (BICO Dayton disablements after June 7, 2002), \$885 (BICO Akron disablements after June 11, 2001), or \$840 (Burger Structural Steel disablements after 5/1/2001). Benefits are payable immediately without reduction for early commencement, less deductions specified in the plan. The benefit ends upon Normal Retirement Age and is replaced with the Normal Retirement Benefit.

Pre-Retirement Death

Eligibility: Upon earning 5 Years of Service.

Benefit: The spouse is eligible for 50% of the benefit that would have been payable, if the Participant had live to Early Retirement Eligibility and elected a 50% Qualified Joint and Survivor Annuity. The benefit is payable upon the Participant's Early Retirement Eligibility date.

Normal Form of Payment

Unless otherwise elected, the benefit payable a participant who has been married at least one year is an actuarially equivalent 50% Joint and Survivor benefit. For unmarried participants, the Normal Form is a straight-life annuity.

Optional Forms

Benefits may be elected from:

- 50% and 75% Joint and Survivor
- Straight Life Annuity

Changes in Plan Benefits recognized since the last valuation

None.

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS)
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value				(e) Current value	(d) Cost				
LPL	9999774	MONEY FUND JPR	5,435.6200	1.00	06/30/14	5,435.62	---	---	---	1.37	---
LPL	AAL	AMERICAN AIRLINES GROUP INC	127.0000	42.96	06/30/14	5,455.92	---	---	---	1.37	---
LPL	ABCO	ADVISORY BOARD COMPANY	63.0000	51.85	06/30/14	3,266.55	3,406.41	03/12/14	(139.86)	0.82	Yes
LPL	ACOR	ACORDA THERAPEUTICS INC	93.0000	33.71	06/30/14	3,135.03	1,967.76	10/08/12	1,167.27	0.79	Yes
LPL	ALGN	ALIGN TECHNOLOGY INC	116.0000	56.04	06/30/14	6,500.64	---	---	---	1.64	---
LPL	ANAC	ANACOR PHARMACEUTICALS INC	112.0000	17.73	06/30/14	1,985.76	1,649.49	02/07/14	336.27	0.50	Yes
LPL	ANGI	ANGIES LIST INC	83.0000	11.94	06/30/14	991.02	---	---	---	0.25	---
LPL	ANSS	ANSYS INC	31.0000	75.82	06/30/14	2,350.42	1,234.73	05/22/08	1,115.69	0.59	Mixed
LPL	APAM	ARTISAN PARTNERS ASSET MGMT INC CL A	84.0000	56.68	06/30/14	4,761.12	2,676.28	03/08/13	2,084.84	1.20	Yes
LPL	ARUN	ARUBA NETWORKS INC	110.0000	17.52	06/30/14	1,927.20	1,703.95	01/02/14	223.25	0.49	Yes
LPL	ATHL	ATHLON ENERGY INC	59.0000	47.70	06/30/14	2,814.30	---	---	---	0.71	---
LPL	AWAY	HOMEAWAY INC	121.0000	34.82	06/30/14	4,213.22	3,279.39	05/30/14	933.83	1.06	Yes
LPL	AYI	ACUITY BRANDS INC	21.0000	138.25	06/30/14	2,903.25	1,430.38	07/09/13	1,472.87	0.73	Yes
LPL	AZPN	ASPEN TECHNOLOGY INC	90.0000	46.40	06/30/14	4,176.00	3,457.85	12/18/13	718.15	1.05	Yes
LPL	BID	SOTHEBYS CLASS A	58.0000	41.99	06/30/14	2,435.42	838.39	06/23/09	1,597.03	0.61	Mixed
LPL	BWLD	BUFFALO WILD WINGS INC	27.0000	165.71	06/30/14	4,474.17	1,812.88	08/28/12	2,661.29	1.13	Yes
LPL	BYI	BALLY TECHNOLOGIES INC	124.0000	65.72	06/30/14	8,149.28	---	---	---	2.05	---
LPL	Cash	Cash Balance	(1,928.0900)	1.00	06/30/14	(1,928.09)	---	---	---	(0.49)	---

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value				(e) Current value	(d) Cost				
LPL	CAVM	CAVIUM INC	138.0000	49.66	06/30/14	6,853.08	4,487.42	01/19/12	2,365.66	1.73	Yes
LPL	CBST	CUBIST PHARMACEUTICALS INC	29.0000	69.82	06/30/14	2,024.78	---	---	---	0.51	---
LPL	CFX	COLFAX CORP	128.0000	74.54	06/30/14	9,541.12	3,592.20	02/07/12	5,948.92	2.40	Yes
LPL	CGNX	COGNEX CORP	147.0000	38.40	06/30/14	5,644.80	2,175.01	08/23/11	3,469.79	1.42	Yes
LPL	CHMT	CHEMTURA CORP NEW	88.0000	26.13	06/30/14	2,299.44	1,282.39	04/09/12	1,017.05	0.58	Yes
LPL	CNC	CENTENE CORP DEL	58.0000	75.61	06/30/14	4,385.38	3,261.79	10/23/13	1,123.59	1.10	Yes
LPL	CNQR	CONCUR TECHNOLOGIES INC	38.0000	93.34	06/30/14	3,546.92	---	---	---	0.89	---
LPL	COHR	COHERENT INC	80.0000	66.17	06/30/14	5,293.60	2,304.43	05/22/08	2,989.17	1.33	Mixed
LPL	CSOD	CORNERSTONE ONDEMAND INC	74.0000	46.02	06/30/14	3,405.48	2,790.46	03/08/13	615.02	0.86	Yes
LPL	CSTM	CONSTELLIUM HOLDCO B V CL A	67.0000	32.06	06/30/14	2,148.02	---	---	---	0.54	---
LPL	CYBX	CYBERONICS INC	56.0000	62.46	06/30/14	3,497.76	---	---	---	0.88	---
LPL	DECK	DECKERS OUTDOOR CORP	47.0000	86.33	06/30/14	4,057.51	587.09	12/02/13	3,470.42	1.02	Yes
LPL	DPZ	DOMINOS PIZZA INC	40.0000	73.09	06/30/14	2,923.60	1,195.22	08/15/12	1,728.38	0.74	Yes
LPL	EME	EMCOR GROUP INC	66.0000	44.53	06/30/14	2,938.98	2,532.74	01/29/14	406.24	0.74	Yes
LPL	ENTA	ENANTA PHARMACEUTICALS INC	57.0000	43.07	06/30/14	2,454.99	1,959.00	02/26/14	495.99	0.62	Yes
LPL	ESGR	ENSTAR GROUP LTD	15.0000	150.73	06/30/14	2,260.95	1,429.20	12/31/12	831.75	0.57	Yes
LPL	EVHC	ENVISION HEALTHCARE HLDGS INC	58.0000	35.91	06/30/14	2,082.78	---	---	---	0.52	---
LPL	EVTC	EVERTEC INC	78.0000	24.24	06/30/14	1,890.72	---	---	---	0.48	---
LPL	FANG	DIAMONDBACK ENERGY INC	36.0000	88.80	06/30/14	3,196.80	1,762.24	11/07/13	1,434.56	0.81	Yes
LPL	FNSR	FINISAR CORP NEW	164.0000	19.75	06/30/14	3,239.00	2,559.86	06/21/13	679.14	0.82	Yes
LPL	FTNT	FORTINET INC	216.0000	25.13	06/30/14	5,428.08	3,838.87	11/01/12	1,589.21	1.37	Yes
LPL	GCO	GENESCO INC	108.0000	82.13	06/30/14	8,870.04	2,313.09	05/22/08	6,556.95	2.23	Mixed
LPL	GEO	GEO GROUP INC NEW	151.0000	35.73	06/30/14	5,395.23	2,347.37	05/22/08	3,047.86	1.36	Mixed
LPL	GEOS	GEOSPACE TECHNOLOGIES CORP	59.0000	55.08	06/30/14	3,249.72	1,683.06	05/22/08	1,566.66	0.82	Mixed
LPL	GPOR	GULFPORT ENERGY CORP NEW	108.0000	62.80	06/30/14	6,782.40	2,529.02	10/18/11	4,253.38	1.71	Yes
LPL	GTLS	CHART INDUSTRIES INC PAR \$0.01	36.0000	82.73	06/30/14	2,978.28	2,533.95	11/02/12	444.33	0.75	Yes
LPL	HAIN	HAIN CELESTIAL GROUP INC	38.0000	88.74	06/30/14	3,372.12	2,236.20	07/08/13	1,135.92	0.85	Yes
LPL	HMHC	HOUGHTON MIFFLIN HARCOURT COMPANY	126.0000	19.16	06/30/14	2,414.16	1,751.71	11/15/13	662.45	0.61	Yes
LPL	HMSY	HMS HOLDINGS CORP	143.0000	20.41	06/30/14	2,918.63	2,934.99	03/07/13	(16.36)	0.74	Yes
LPL	HTWR	HEARTWARE INTERNATIONAL INC	40.0000	88.50	06/30/14	3,540.00	---	---	---	0.89	---

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value				(e) Current value	(d) Cost				
LPL	HUN	HUNTSMAN CORP	282.0000	28.10	06/30/14	7,924.20	1,405.77	03/18/09	6,518.43	2.00	Mixed
LPL	HXL	HEXCEL CORP NEW	102.0000	40.90	06/30/14	4,171.80	2,020.94	10/06/11	2,150.86	1.05	Yes
LPL	INVN	INVENSENSE INC	117.0000	22.69	06/30/14	2,654.73	---	---	---	0.67	---
LPL	IPGP	IPG PHOTONICS CORP	52.0000	68.80	06/30/14	3,577.60	2,437.57	11/01/11	1,140.03	0.90	Yes
LPL	JBLU	JETBLUE AIRWAYS CORP	329.0000	10.85	06/30/14	3,569.65	1,954.37	10/20/10	1,615.28	0.90	Mixed
LPL	KERX	KERYX BIOPHARM INC	130.0000	15.38	06/30/14	1,999.40	1,767.50	01/29/14	231.90	0.50	Yes
LPL	KWR	QUAKER CHEMICAL CORP	33.0000	76.79	06/30/14	2,534.07	1,136.14	05/05/11	1,397.93	0.64	Yes
LPL	LOCK	LIFELOCK INC	170.0000	13.96	06/30/14	2,373.20	1,430.35	03/27/13	942.85	0.60	Yes
LPL	LSTR	LANDSTAR SYSTEM INC	60.0000	64.00	06/30/14	3,840.00	2,760.02	05/22/08	1,079.98	0.97	Mixed
LPL	MDAS	MEDASSETS INC	239.0000	22.84	06/30/14	5,458.76	2,594.82	12/10/10	2,863.94	1.38	Mixed
LPL	MDSO	MEDIDATA SOLUTIONS INC	159.0000	42.81	06/30/14	6,806.79	851.65	03/15/11	5,955.14	1.71	Yes
LPL	MGAM	MULTIMEDIA GAMES HLDG COMPANY INC	71.0000	29.64	06/30/14	2,104.44	---	---	---	0.53	---
LPL	MWIV	MWI VETERINARY SUPPLY INC	18.0000	141.99	06/30/14	2,555.82	---	---	---	0.64	---
LPL	NDLS	NOODLES & COMPANY CL A	99.0000	34.39	06/30/14	3,404.61	---	---	---	0.86	---
LPL	NWPX	NORTHWEST PIPE COMPANY	70.0000	40.33	06/30/14	2,823.10	1,765.78	02/17/09	1,057.32	0.71	Mixed
LPL	OPEN	OPENTABLE INC	54.0000	103.60	06/30/14	5,594.40	---	---	---	1.41	---
LPL	OPHT	OPHTHOTECH CORP	58.0000	42.31	06/30/14	2,453.98	1,751.85	02/13/14	702.13	0.62	Yes
LPL	PACD	PACIFIC DRILLING S A LUXEMBOURG REG SHS	136.0000	10.00	06/30/14	1,360.00	---	---	---	0.34	---
LPL	PBYI	PUMA BIOTECHNOLOGY INC	25.0000	66.00	06/30/14	1,650.00	1,194.41	02/12/14	455.59	0.42	Yes
LPL	PF	PINNACLE FOODS INC DE	69.0000	32.90	06/30/14	2,270.10	1,262.69	04/01/13	1,007.41	0.57	Yes
LPL	PFPT	PROOFPOINT INC	140.0000	37.46	06/30/14	5,244.40	2,349.81	12/09/13	2,894.59	1.32	Yes
LPL	PRA	PROASSURANCE CORP	45.0000	44.40	06/30/14	1,998.00	1,736.23	06/08/12	261.77	0.50	Yes
LPL	PRXL	PAREXEL INTL CORP	64.0000	52.84	06/30/14	3,381.76	1,389.85	10/26/11	1,991.91	0.85	Yes
LPL	PTC	PTC INC	132.0000	38.80	06/30/14	5,121.60	2,648.15	12/28/12	2,473.45	1.29	Yes
LPL	PTLA	PORTOLA PHARMACEUTICALS INC	72.0000	29.18	06/30/14	2,100.96	1,759.38	01/21/14	341.58	0.53	Yes
LPL	PTRY	PANTRY INC	116.0000	16.20	06/30/14	1,879.20	---	---	---	0.47	---
LPL	QLYS	QUALYS INC	82.0000	25.67	06/30/14	2,104.94	1,721.65	02/11/14	383.29	0.53	Yes
LPL	RCPT	RECEPTOS INC	45.0000	42.60	06/30/14	1,917.00	842.44	02/05/14	1,074.56	0.48	Yes
LPL	RP	REALPAGE INC	79.0000	22.48	06/30/14	1,775.92	1,535.18	09/30/13	240.74	0.45	Yes
LPL	RTI	RTI INTERNATIONAL METALS INC	105.0000	26.59	06/30/14	2,791.95	2,601.78	07/14/11	190.17	0.70	Yes
LPL	SF	STIFEL FINANCIAL CORP	94.0000	47.35	06/30/14	4,450.90	3,086.97	08/26/11	1,363.93	1.12	Yes
LPL	SGEN	SEATTLE GENETICS INC WA	74.0000	38.25	06/30/14	2,830.50	1,132.32	10/11/10	1,698.18	0.71	Mixed
LPL	SHOO	MADDEN STEVEN LIMITED	152.0000	34.30	06/30/14	5,213.60	2,205.03	03/26/10	3,008.57	1.31	Mixed

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED

JUNE 30, 2014

EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value				(e) Current value	(d) Cost				
LPL	SIRO	SIRONA DENTAL SYSTEMS INC	55.0000	82.46	06/30/14	4,535.30	1,904.41	10/14/10	2,630.89	1.14	Mixed
LPL	SNOW	INTRAWEST RESORTS HOLDINGS INC	163.0000	11.46	06/30/14	1,867.98	1,712.81	02/03/14	155.17	0.47	Yes
LPL	SUNE	SUNEDISON INC	153.0000	22.60	06/30/14	3,457.80	1,595.94	12/12/13	1,861.86	0.87	Yes
LPL	TBPH	THERAVANCE BIOPHARMA INC	14.0000	31.88	06/30/14	446.32	282.12	06/04/14	164.20	0.11	Yes
LPL	TEN	TENNECO INC	36.0000	65.70	06/30/14	2,365.20	---	---	---	0.60	---
LPL	TER	TERADYNE INC	60.0000	19.60	06/30/14	1,176.00	456.69	07/14/09	719.31	0.30	Mixed
LPL	TEX	TEREX CORP NEW	89.0000	41.10	06/30/14	3,657.90	---	---	---	0.92	---
LPL	TFM	FRESH MARKET INC	93.0000	33.47	06/30/14	3,112.71	---	---	---	0.78	---
LPL	THOR	THORATEC CORP NEW	159.0000	34.86	06/30/14	5,542.74	2,536.75	07/15/13	3,005.99	1.40	Yes
LPL	THR	THERMON GROUP HLDGS INC	155.0000	26.32	06/30/14	4,079.60	2,859.03	09/27/12	1,220.57	1.03	Yes
LPL	THRX	THERAVANCE INC	51.0000	29.78	06/30/14	1,518.78	---	---	---	0.38	---
LPL	TMH	TEAM HEALTH HOLDINGS INC	73.0000	49.94	06/30/14	3,645.62	2,050.55	01/29/13	1,595.07	0.92	Yes
LPL	TREX	TREX COMPANY INC	56.0000	28.82	06/30/14	1,613.92	1,600.81	05/07/14	13.11	0.41	Yes
LPL	TRS	TRIMAS CORP NEW	104.0000	38.13	06/30/14	3,965.52	---	---	---	1.00	---
LPL	TUMI	TUMI HOLDINGS INC	92.0000	20.13	06/30/14	1,851.96	1,441.50	11/09/12	410.46	0.47	Yes
LPL	TWO	TWO HARBORS INVT CORP	280.0000	10.48	06/30/14	2,934.40	2,287.70	07/06/11	646.70	0.74	Yes
LPL	TXI	TEXAS INDUSTRIES INC	52.0000	92.36	06/30/14	4,802.72	---	---	---	1.21	---
LPL	UEIC	UNIVERSAL ELECTRS INC	127.0000	48.88	06/30/14	6,207.76	2,420.22	05/22/08	3,787.54	1.56	Mixed
LPL	ULTI	ULTIMATE SOFTWARE GROUP INC	41.0000	138.17	06/30/14	5,664.97	4,603.32	01/18/13	1,061.65	1.43	Yes
LPL	UMBF	UMB FINANCIAL CORP	32.0000	63.39	06/30/14	2,028.48	1,299.27	05/12/09	729.21	0.51	Mixed
LPL	UNFI	UNITED NATURAL FOODS	74.0000	65.10	06/30/14	4,817.40	3,852.43	01/06/12	964.97	1.21	Yes
LPL	USG	USG CORP NEW	114.0000	30.13	06/30/14	3,434.82	---	---	---	0.87	---
LPL	VECO	VEECO INSTRUMENTS INC DE	163.0000	37.26	06/30/14	6,073.38	4,580.64	02/01/10	1,492.74	1.53	Mixed
LPL	VSI	VITAMIN SHOPPE INC	152.0000	43.02	06/30/14	6,539.04	4,151.10	10/29/09	2,387.94	1.65	Mixed
LPL	WBC	WABCO HOLDINGS INC	43.0000	106.82	06/30/14	4,593.26	1,366.49	06/22/10	3,226.77	1.16	Mixed
LPL	WCN	WASTE CONNECTIONS INC	149.0000	48.55	06/30/14	7,233.95	2,859.49	05/22/08	4,374.46	1.82	Mixed
LPL	WWAV	WHITEWAVE FOODS COMPANY CL A	138.0000	32.37	06/30/14	4,467.06	2,692.92	07/19/13	1,774.14	1.13	Yes
LPL	Z	ZILLOW INC CL A	26.0000	142.93	06/30/14	3,716.18	---	---	---	0.94	---

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			(e) Current value		(d) Cost				
LPL	34STK8106	FOREST LABORATORIES SUBMITTED FOR STOCK INC	507.0000	99.00	06/30/14	50,193.00	---	---	---	3.94	---
LPL	9999774	MONEY FUND JPR	47,522.1600	1.00	06/30/14	47,522.16	---	---	---	3.73	---
LPL	AAPL	APPLE INC	196.0000	92.93	06/30/14	18,214.28	10,371.57	01/24/12	7,842.71	1.43	Yes
LPL	ADSK	AUTODESK INC	311.0000	56.38	06/30/14	17,534.18	7,530.60	01/24/12	10,003.58	1.38	Yes
LPL	ADT	ADT CORP	134.0000	34.94	06/30/14	4,681.96	4,107.15	11/07/07	574.81	0.37	Mixed
LPL	AKAM	AKAMAI TECHNOLOGIES INC	300.0000	61.06	06/30/14	18,318.00	7,755.06	01/24/12	10,562.94	1.44	Yes
LPL	AMCX	AMC NETWORKS INC CL A	77.0000	61.49	06/30/14	4,734.73	2,459.98	11/08/07	2,274.75	0.37	Mixed
LPL	AMGN	AMGEN INC	61.0000	118.37	06/30/14	7,220.57	---	---	---	0.57	---
LPL	AMZN	AMAZON.COM INC	86.0000	324.78	06/30/14	27,931.08	13,941.57	01/24/12	13,989.51	2.19	Yes
LPL	APC	ANADARKO PETROLEUM CORP	243.0000	109.47	06/30/14	26,601.21	15,409.71	10/01/07	11,191.50	2.09	Mixed
LPL	BIIB	BIOGEN INC	180.0000	315.31	06/30/14	56,755.80	10,399.60	10/21/09	46,356.20	4.45	Mixed
LPL	BLK	BLACKROCK INC	56.0000	319.60	06/30/14	17,897.60	7,963.51	01/24/12	9,934.09	1.40	Yes
LPL	BMJ	BRISTOL MYERS SQUIBB COMPANY	219.0000	48.51	06/30/14	10,623.69	5,517.65	01/13/14	5,106.04	0.83	Yes
LPL	BRCM	BROADCOM CORP CLASS A	475.0000	37.12	06/30/14	17,632.00	8,248.85	07/10/12	9,383.15	1.38	Yes
LPL	BUD	ANHEUSER BUSCH INBEV SA/NV	123.0000	114.94	06/30/14	14,137.62	7,554.77	01/06/11	6,582.85	1.11	Yes
LPL	CAM	CAMERON INTL CORP	260.0000	67.71	06/30/14	17,604.60	12,152.54	08/05/11	5,452.06	1.38	Yes
LPL	Cash	Cash Balance	(279.5700)	1.00	06/30/14	(279.57)	---	---	---	(0.02)	---
LPL	CAT	CATERPILLAR INC	86.0000	108.67	06/30/14	9,345.62	---	---	---	0.73	---
LPL	CELG	CELGENE CORP	302.0000	85.88	06/30/14	25,935.76	8,782.05	01/24/12	17,153.71	2.03	Yes

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value				(e) Current value	(d) Cost				
LPL	CHKP	CHECK POINT SOFTWARE TECHNOLOGIES LTD	115.0000	67.03	06/30/14	7,708.45	---	---	---	0.60	---
LPL	CMCSK	COMCAST CORP NEW CL A SPECIAL	1,026.0000	53.33	06/30/14	54,716.58	21,766.73	01/24/12	32,949.85	4.29	Yes
LPL	CME	CME GROUP INC CLASS A	130.0000	70.95	06/30/14	9,223.50	4,506.04	12/09/11	4,717.46	0.72	Yes
LPL	COV	COVIDIEN PLC NEW	123.0000	90.18	06/30/14	11,092.14	---	---	---	0.87	---
LPL	CREE	CREE INC	357.0000	49.95	06/30/14	17,832.15	11,127.46	09/16/10	6,704.69	1.40	Mixed
LPL	CTXS	CITRIX SYSTEMS INC	340.0000	62.55	06/30/14	21,267.00	22,234.30	01/24/12	(967.30)	1.67	Yes
LPL	CVC	CABLEVISION SYS CORP NY GROUP	705.0000	17.65	06/30/14	12,443.25	10,433.11	11/08/07	2,010.14	0.98	Mixed
LPL	CVS	CVS HEALTH CORP	279.0000	75.37	06/30/14	21,028.23	9,911.66	11/19/09	11,116.57	1.65	Mixed
LPL	DIS	WALT DISNEY CO	196.0000	85.74	06/30/14	16,805.04	6,187.92	10/01/07	10,617.12	1.32	Mixed
LPL	DLB	DOLBY LABORATORIES INC	197.0000	43.20	06/30/14	8,510.40	3,686.71	12/07/11	4,823.69	0.67	Yes
LPL	DNOW	NOW INC	25.0000	36.21	06/30/14	905.25	641.79	10/01/07	263.46	0.07	Mixed
LPL	DTV	DIRECTV	123.0000	85.01	06/30/14	10,456.23	---	---	---	0.82	---
LPL	EBAY	EBAY INC	315.0000	50.06	06/30/14	15,768.90	9,566.21	08/03/10	6,202.69	1.24	Mixed
LPL	EMC	E M C CORP MASS	393.0000	26.34	06/30/14	10,351.62	9,486.39	10/18/11	865.23	0.81	Yes
LPL	ETN	EATON CORP PLC	174.0000	77.18	06/30/14	13,429.32	7,019.66	12/01/12	6,409.66	1.05	Yes
LPL	FB	FACEBOOK INC CL A	188.0000	67.29	06/30/14	12,650.52	3,669.43	04/23/13	8,981.09	0.99	Yes
LPL	FCX	FREEPORT MCMORAN INC	123.0000	36.50	06/30/14	4,489.50	2,689.86	01/20/09	1,799.64	0.35	Mixed
LPL	FLR	FLUOR CORP NEW	181.0000	76.90	06/30/14	13,918.90	8,353.62	11/20/08	5,565.28	1.09	Mixed
LPL	GE	GENERAL ELECTRIC COMPANY	419.0000	26.28	06/30/14	11,011.32	6,220.54	01/24/12	4,790.78	0.86	Yes
LPL	GOOG	GOOGLE INC CL C	27.0000	575.28	06/30/14	15,532.56	6,227.12	07/26/10	9,305.44	1.22	Mixed
LPL	GOOGL	GOOGLE INC CL A	27.0000	584.67	06/30/14	15,786.09	7,833.02	09/22/08	7,953.07	1.24	Mixed
LPL	GWW	GRAINGER W W INC	56.0000	254.27	06/30/14	14,239.12	11,436.46	12/12/13	2,802.66	1.12	Yes
LPL	HD	HOME DEPOT INC	248.0000	80.96	06/30/14	20,078.08	6,728.77	01/24/12	13,349.31	1.58	Yes
LPL	IMGN	IMMUNOGEN INC	204.0000	11.85	06/30/14	2,417.40	2,191.06	10/15/10	226.34	0.19	Mixed
LPL	ISIS	ISIS PHARMACEUTICALS	269.0000	34.45	06/30/14	9,267.05	1,119.68	01/24/12	8,147.37	0.73	Yes
LPL	JNJ	JOHNSON & JOHNSON	201.0000	104.62	06/30/14	21,028.62	10,851.19	10/01/07	10,177.43	1.65	Mixed
LPL	JNPR	JUNIPER NETWORKS INC	399.0000	24.54	06/30/14	9,791.46	---	---	---	0.77	---
LPL	KO	COCA-COLA COMPANY	288.0000	42.36	06/30/14	12,199.68	9,458.04	10/01/07	2,741.64	0.96	Mixed
LPL	LINTA	LIBERTY INTERACTIVE CORP SER A	336.0000	29.36	06/30/14	9,864.96	4,602.91	10/01/07	5,262.05	0.77	Mixed
LPL	LLL	L3 COMMUNICATIONS HLDGS INC	170.0000	120.75	06/30/14	20,527.50	9,742.41	01/24/12	10,785.09	1.61	Yes
LPL	LMCA	LIBERTY MEDIA CORP CL A	61.0000	136.68	06/30/14	8,337.48	729.90	06/12/08	7,607.58	0.65	Mixed
LPL	LNKD	LINKEDIN CORP CL A	33.0000	171.47	06/30/14	5,658.51	3,205.31	03/27/14	2,453.20	0.44	Yes
LPL	MON	MONSANTO COMPANY NEW	82.0000	124.74	06/30/14	10,228.68	6,386.94	02/05/10	3,841.74	0.80	Mixed

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			(e) Current value		(d) Cost					
LPL	MSFT	MICROSOFT CORP	318.0000	41.70	06/30/14	13,260.60	6,478.65	01/24/12	6,781.95	1.04	Yes	
LPL	NDAQ	NASDAQ OMX GROUP INC	254.0000	38.62	06/30/14	9,809.48	4,835.04	12/02/09	4,974.44	0.77	Mixed	
LPL	NKE	NIKE INC CL B	91.0000	77.55	06/30/14	7,057.05	4,701.21	01/24/12	2,355.84	0.55	Yes	
LPL	NOV	NATIONAL OILWELL VARCO INC	103.0000	82.35	06/30/14	8,482.05	5,910.43	10/01/07	2,571.62	0.67	Mixed	
LPL	NTAP	NETAPP INC	62.0000	36.52	06/30/14	2,264.24	---	---	---	0.18	---	
LPL	NUAN	NUANCE COMMUNICATION INC	301.0000	18.77	06/30/14	5,649.77	4,870.65	03/14/14	779.12	0.44	Yes	
LPL	NUE	NUCOR CORP	232.0000	49.25	06/30/14	11,426.00	10,155.53	02/17/09	1,270.47	0.90	Mixed	
LPL	PLL	PALL CORP	155.0000	85.39	06/30/14	13,235.45	6,003.24	10/01/07	7,232.21	1.04	Mixed	
LPL	PNR	PENTAIR PLC	64.0000	72.12	06/30/14	4,615.68	2,327.98	11/07/07	2,287.70	0.36	Mixed	
LPL	QCOM	QUALCOMM INC	134.0000	79.20	06/30/14	10,612.80	---	---	---	0.83	---	
LPL	REGN	REGENERON PHARMACEUTICALS INC	7.0000	282.47	06/30/14	1,977.29	1,926.30	06/27/14	50.99	0.16	Yes	
LPL	RHT	RED HAT INC	254.0000	55.27	06/30/14	14,038.58	10,741.31	11/13/13	3,297.27	1.10	Yes	
LPL	SCHW	SCHWAB CHARLES CORP NEW	429.0000	26.93	06/30/14	11,552.97	4,265.91	01/24/12	7,287.06	0.91	Yes	
LPL	SLB	SCHLUMBERGER LTD	206.0000	117.95	06/30/14	24,297.70	15,130.81	07/01/10	9,166.89	1.91	Mixed	
LPL	SNDK	SANDISK CORP	253.0000	104.43	06/30/14	26,420.79	7,832.99	01/24/12	18,587.80	2.07	Yes	
LPL	STRZA	STARZ SER A	61.0000	29.79	06/30/14	1,817.19	410.54	06/12/08	1,406.65	0.14	Mixed	
LPL	STX	SEAGATE TECHNOLOGY PLC	487.0000	56.82	06/30/14	27,671.34	7,139.01	01/24/12	20,532.33	2.17	Yes	
LPL	TEL	TE CONNECTIVITY LTD	357.0000	61.84	06/30/14	22,076.88	9,073.59	01/24/12	13,003.29	1.73	Yes	
LPL	TGT	TARGET CORP	263.0000	57.95	06/30/14	15,240.85	---	---	---	1.20	---	
LPL	TMO	THERMO FISHER SCIENTIFIC INC	122.0000	118.00	06/30/14	14,396.00	6,529.48	01/06/12	7,866.52	1.13	Yes	
LPL	TW	TOWER WATSON & COMPANY CL A	69.0000	104.23	06/30/14	7,191.87	2,838.72	06/03/14	4,353.15	0.56	Yes	
LPL	TXN	TEXAS INSTRUMENTS INC	227.0000	47.79	06/30/14	10,848.33	5,725.81	01/24/12	5,122.52	0.85	Yes	
LPL	TYC	TYCO INTERNATIONAL LTD	269.0000	45.60	06/30/14	12,266.40	---	---	---	0.96	---	
LPL	UNH	UNITEDHEALTH GROUP INC	539.0000	81.75	06/30/14	44,063.25	22,051.10	01/24/12	22,012.15	3.46	Yes	
LPL	UPS	UNITED PARCEL SERVICE INC CL B	113.0000	102.66	06/30/14	11,600.58	8,564.20	03/30/11	3,036.38	0.91	Yes	
LPL	V	VISA INC CLASS A	103.0000	210.71	06/30/14	21,703.13	8,478.47	03/07/11	13,224.66	1.70	Yes	
LPL	VRTX	VERTEX PHARMACEUTICALS INC	131.0000	94.68	06/30/14	12,403.08	3,404.24	01/24/12	8,998.84	0.97	Yes	
LPL	WFT	WEATHERFORD INTL PLC	1,468.0000	23.00	06/30/14	33,764.00	25,127.91	10/01/07	8,636.09	2.65	Mixed	
LPL	XLNX	XILINX INC	165.0000	47.31	06/30/14	7,806.15	3,577.34	07/10/12	4,228.81	0.61	Yes	
LPL	YUM	YUM BRANDS INC	175.0000	81.20	06/30/14	14,210.00	11,967.88	12/21/12	2,242.12	1.11	Yes	
LPL	ZTS	ZOETIS INC CL A	367.0000	32.27	06/30/14	11,843.09	8,595.13	08/27/13	3,247.96	0.93	Yes	

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
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(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			(e) Current value		(d) Cost				
LPL	9999774	MONEY FUND JPR	25,000.2700	1.00	06/30/14	25,000.27	---	---	---	2.06	---
LPL	ABT	ABBOTT LABORATORIES	660.0000	40.90	06/30/14	26,994.00	19,535.18	06/18/13	7,458.82	2.22	Yes
LPL	ACE	ACE LTD	176.0000	103.70	06/30/14	18,251.20	11,260.61	03/21/12	6,990.59	1.50	Yes
LPL	ACN	ACCENTURE PLC IRELAND CLASS A NEW	523.0000	80.84	06/30/14	42,279.32	27,013.82	11/10/10	15,265.50	3.48	Mixed
LPL	BEN	FRANKLIN RESOURCES INC	430.0000	57.84	06/30/14	24,871.20	17,799.78	06/12/13	7,071.42	2.04	Yes
LPL	Cash	Cash Balance	297.7300	1.00	06/30/14	297.73	---	---	---	0.02	---
LPL	CCK	CROWN HOLDINGS INC	235.0000	49.76	06/30/14	11,693.60	---	---	---	0.96	---
LPL	CMCSK	COMCAST CORP NEW CL A SPECIAL	523.0000	53.33	06/30/14	27,891.59	12,033.08	08/10/11	15,858.51	2.29	Yes
LPL	COV	COVIDIEN PLC NEW	261.0000	90.18	06/30/14	23,536.98	---	---	---	1.94	---
LPL	CVS	CVS HEALTH CORP	448.0000	75.37	06/30/14	33,765.76	15,377.14	03/21/12	18,388.62	2.78	Yes
LPL	CVX	CHEVRON CORP	176.0000	130.55	06/30/14	22,976.80	---	---	---	1.89	---
LPL	DEO	DIAGEO PLC NEW SPONSORED ADR	105.0000	127.27	06/30/14	13,363.35	4,874.36	05/19/09	8,488.99	1.10	No
LPL	DHR	DANAHER CORP	202.0000	78.73	06/30/14	15,903.46	6,630.78	08/24/11	9,272.68	1.31	Yes
LPL	DIS	DISNEY WALT COMPANY	207.0000	85.74	06/30/14	17,748.18	---	---	---	1.46	---
LPL	DLPH	DELPHI AUTOMOTIVE PLC	228.0000	68.74	06/30/14	15,672.72	5,418.00	09/18/12	10,254.72	1.29	Yes
LPL	ESRX	EXPRESS SCRIPTS HLDG COMPANY	259.0000	69.33	06/30/14	17,956.47	5,012.27	10/09/13	12,944.20	1.48	Yes
LPL	ETN	EATON CORP PLC	158.0000	77.18	06/30/14	12,194.44	1,932.31	02/12/14	10,262.13	1.00	Yes

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
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(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			(e) Current value		(d) Cost				
LPL	FIS	FIDELITY NATIONAL INFORMATION SERVICES INC	372.0000	54.74	06/30/14	20,363.28	15,542.31	07/10/13	4,820.97	1.67	Yes
LPL	GIS	GENERAL MILLS INC	537.0000	52.54	06/30/14	28,213.98	17,313.33	12/16/10	10,900.65	2.32	Mixed
LPL	GS	GOLDMAN SACHS GROUP INC	216.0000	167.44	06/30/14	36,167.04	14,465.18	01/11/12	21,701.86	2.97	Yes
LPL	HON	HONEYWELL INTL INC	303.0000	92.95	06/30/14	28,163.85	16,377.88	08/11/10	11,785.97	2.32	Mixed
LPL	IBM	INTL BUSINESS MACHINES CORP	106.0000	181.27	06/30/14	19,214.62	12,102.90	11/03/10	7,111.72	1.58	Mixed
LPL	ITW	ILLINOIS TOOL WORKS INC	229.0000	87.56	06/30/14	20,051.24	16,294.68	04/02/14	3,756.56	1.65	Yes
LPL	ITYBY	IMPERIAL TOBACCO GRP PLC SPONS ADR	124.0000	90.41	06/30/14	11,210.84	9,068.18	04/09/14	2,142.66	0.92	Yes
LPL	JCI	JOHNSON CONTROLS INC	325.0000	49.93	06/30/14	16,227.25	10,046.59	03/23/11	6,180.66	1.33	Yes
LPL	JNJ	JOHNSON & JOHNSON	369.0000	104.62	06/30/14	38,604.78	21,327.93	10/06/10	17,276.85	3.17	Mixed
LPL	JPM	JPMORGAN CHASE & COMPANY	989.0000	57.62	06/30/14	56,986.18	35,759.68	08/03/11	21,226.50	4.69	Yes
LPL	LMT	LOCKHEED MARTIN CORP	173.0000	160.73	06/30/14	27,806.29	3,202.38	01/30/13	24,603.91	2.29	Yes
LPL	LO	LORILLARD INC	287.0000	60.97	06/30/14	17,498.39	10,668.24	09/12/12	6,830.15	1.44	Yes
LPL	MCD	MCDONALDS CORP	146.0000	100.74	06/30/14	14,708.04	---	---	---	1.21	---
LPL	MET	METLIFE INC	562.0000	55.56	06/30/14	31,224.72	21,070.52	09/01/10	10,154.20	2.57	Mixed
LPL	MMM	3M COMPANY	194.0000	143.24	06/30/14	27,788.56	8,968.05	03/23/11	18,820.51	2.28	Yes
LPL	NDAQ	NASDAQ OMX GROUP INC	414.0000	38.62	06/30/14	15,988.68	13,681.94	12/11/13	2,306.74	1.31	Yes
LPL	NSRGY	NESTLE S A SPNSD ADR REPSTING REG SHS	383.0000	77.67	06/30/14	29,747.61	18,201.21	02/21/13	11,546.40	2.45	Yes
LPL	ORCL	ORACLE CORP	507.0000	40.53	06/30/14	20,548.71	---	---	---	1.69	---
LPL	OXY	OCCIDENTAL PETROLEUM CORP	231.0000	102.63	06/30/14	23,707.53	14,047.67	02/14/12	9,659.86	1.95	Yes
LPL	PFE	PFIZER INC	1,324.0000	29.68	06/30/14	39,296.32	17,880.35	02/08/12	21,415.97	3.23	Yes
LPL	PM	PHILIP MORRIS INTL INC	488.0000	84.31	06/30/14	41,143.28	29,009.08	09/29/10	12,134.20	3.38	Mixed
LPL	PRU	PRUDENTIAL FINANCIAL INC	150.0000	88.77	06/30/14	13,315.50	6,424.61	02/24/10	6,890.89	1.09	No
LPL	STJ	SAINT JUDE MEDICAL INC	97.0000	69.25	06/30/14	6,717.25	---	---	---	0.55	---
LPL	STT	STATE STREET CORP	180.0000	67.26	06/30/14	12,106.80	9,107.56	03/20/13	2,999.24	1.00	Yes
LPL	TGT	TARGET CORP	277.0000	57.95	06/30/14	16,052.15	12,519.88	11/02/11	3,532.27	1.32	Yes
LPL	TMO	THERMO FISHER SCIENTIFIC INC	150.0000	118.00	06/30/14	17,700.00	9,569.03	09/07/11	8,130.97	1.46	Yes
LPL	TRV	TRAVELERS COMPANIES INC	379.0000	94.07	06/30/14	35,652.53	24,751.16	02/09/11	10,901.37	2.93	Yes
LPL	TWX	TIME WARNER INC NEW	279.0000	70.25	06/30/14	19,599.75	15,285.26	06/11/14	4,314.49	1.61	Yes
LPL	UPS	UNITED PARCEL SERVICE INC CL B	215.0000	102.66	06/30/14	22,071.90	10,338.38	07/25/12	11,733.52	1.81	Yes
LPL	UTX	UNITED TECHNOLOGIES CORP	237.0000	115.45	06/30/14	27,361.65	15,965.00	12/15/10	11,396.65	2.25	Mixed

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			(e) Current value		(d) Cost				
LPL	VOD	VODAFONE GROUP PLC NEW SPONSORED ADR NO PAR	160.0000	33.39	06/30/14	5,342.40	---	---	---	0.44	---
LPL	VZ	VERIZON COMMUNICATIONS INC	803.0000	48.93	06/30/14	39,290.79	26,468.54	11/20/13	12,822.25	3.23	Yes
LPL	WFC	WELLS FARGO & CO NEW	1,168.0000	52.56	06/30/14	61,390.08	39,284.37	02/21/13	22,105.71	5.05	Yes
LPL	XOM	EXXON MOBIL CORP	244.0000	100.68	06/30/14	24,565.92	14,051.67	05/08/13	10,514.25	2.02	Yes

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			(e) Current value		(d) Cost				
LPL	9999774	MONEY FUND JPR	16,085.8000	1.00	06/30/14	16,085.80	---	---	---	4.24	---
LPL	AMSWA	AMERICAN SOFTWARE INC CLASS A	380.0000	9.88	06/30/14	3,754.40	3,688.66	04/23/14	65.74	0.99	Yes
LPL	BCPC	BALCHEM CORP	124.0000	53.56	06/30/14	6,641.44	---	---	---	1.75	---
LPL	BMI	BADGER METER INC	216.0000	52.65	06/30/14	11,372.40	7,826.68	09/20/11	3,545.72	3.00	Yes
LPL	BOH	BANK OF HAWAII CORP	96.0000	58.69	06/30/14	5,634.24	4,762.62	05/12/14	871.62	1.49	Yes
LPL	Cash	Cash Balance	78.7500	1.00	06/30/14	78.75	---	---	---	0.02	---
LPL	CASS	CASS INFORMATION SYSTEMS INC	283.0000	49.48	06/30/14	14,002.84	---	---	---	3.70	Mixed
LPL	CCMP	CABOT MICROELECTRONICS CORP	252.0000	44.65	06/30/14	11,251.80	8,617.98	05/17/11	2,633.82	2.97	Yes
LPL	CEB	CORPORATE EXECUTIVE BOARD COMPANY	229.0000	68.22	06/30/14	15,622.38	8,688.05	07/08/11	6,934.33	4.12	Yes
LPL	CGNX	COGNEX CORP	206.0000	38.40	06/30/14	7,910.40	3,277.51	10/05/12	4,632.89	2.09	Yes
LPL	CLC	CLARCOR INC	202.0000	61.85	06/30/14	12,493.70	3,888.80	05/30/08	8,604.90	3.30	No
LPL	CNK	CINEMARK HOLDINGS INC	378.0000	35.36	06/30/14	13,366.08	9,951.66	02/27/14	3,414.42	3.53	Yes
LPL	CRR	CARBO CERAMICS INC	135.0000	154.12	06/30/14	20,806.20	---	---	---	5.49	---
LPL	CSVI	COMPUTER SERVICES INC KY	218.0000	34.15	06/30/14	7,444.70	3,486.90	06/22/10	3,957.80	1.96	No
LPL	EV	EATON VANCE CORP	352.0000	37.79	06/30/14	13,302.08	---	---	---	3.51	---
LPL	FCFS	FIRST CASH FINANCIAL SERVICES INC	250.0000	57.59	06/30/14	14,397.50	7,443.05	10/25/10	6,954.45	3.80	Mixed
LPL	FIZZ	NATIONAL BEVERAGE CORP	561.0000	18.92	06/30/14	10,614.12	7,037.70	01/13/12	3,576.42	2.80	Yes

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value				(e) Current value	(d) Cost				
LPL	GGG	GRACO INC	221.0000	78.08	06/30/14	17,255.68	5,708.61	03/30/09	11,547.07	4.55	No
LPL	IILG	INTERVAL LEISURE GROUP INC	521.0000	21.94	06/30/14	11,430.74	---	---	---	3.02	---
LPL	JKHY	HENRY JACK & ASSOC INC	253.0000	59.43	06/30/14	15,035.79	6,497.20	06/10/10	8,538.59	3.97	Mixed
LPL	LSTR	LANDSTAR SYSTEM INC	286.0000	64.00	06/30/14	18,304.00	7,721.66	09/21/10	10,582.34	4.83	Mixed
LPL	OMI	OWENS & MINOR INC HOLDING COMPANY	315.0000	33.98	06/30/14	10,703.70	---	---	---	2.82	---
LPL	PDCO	PATTERSON COMPANIES INC	273.0000	39.51	06/30/14	10,786.23	10,723.86	11/05/13	62.37	2.85	Yes
LPL	PRI	PRIMERICA INC	242.0000	47.85	06/30/14	11,579.70	9,918.12	04/24/14	1,661.58	3.06	Yes
LPL	RLI	R L I CORP	354.0000	45.78	06/30/14	16,206.12	9,146.28	10/22/09	7,059.84	4.28	Mixed
LPL	SNHY	SUN HYDRAULICS INC	134.0000	40.60	06/30/14	5,440.40	4,042.66	08/16/13	1,397.74	1.44	Yes
LPL	STR	QUESTAR CORP	536.0000	24.80	06/30/14	13,292.80	11,682.30	08/12/13	1,610.50	3.51	Yes
LPL	SYNT	SYNTEL INC	170.0000	85.96	06/30/14	14,613.20	4,671.67	05/30/08	9,941.53	3.86	No
LPL	THO	THOR INDUSTRIES INC	136.0000	56.87	06/30/14	7,734.32	---	---	---	2.04	---
LPL	TYPE	MONOTYPE IMAGING HOLDINGS INC	155.0000	28.17	06/30/14	4,366.35	4,263.14	10/01/13	103.21	1.15	Yes
LPL	VLGEA	VILLAGE SUPER MKT INC CLASS A NEW	118.0000	23.63	06/30/14	2,788.34	3,925.19	06/27/13	(1,136.85)	0.74	Yes
LPL	WABC	WESTAMERICA BANCORPORATION	200.0000	52.28	06/30/14	10,456.00	9,133.24	05/08/12	1,322.76	2.76	Yes
LPL	WDFC	WD 40 COMPANY	228.0000	75.22	06/30/14	17,150.16	5,203.90	03/01/11	11,946.26	4.53	Yes
LPL	WWW	WOLVERINE WORLD WIDE INC	270.0000	26.06	06/30/14	7,036.20	7,307.69	02/07/14	(271.49)	1.86	Yes

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value				(e) Current value	(d) Cost				
LPL	9999774	MONEY FUND JPR	52,600.1200	1.00	06/30/14	52,600.12	---	---	---	6.32	---
LPL	ABB	ABB LIMITED SPONSORED ADR	494.0000	23.02	06/30/14	11,371.88	9,956.69	03/03/11	1,415.19	1.37	Yes
LPL	ADDYY	ADIDAS AG SPONS ADR	196.0000	50.67	06/30/14	9,930.34	4,537.52	03/04/10	5,392.82	1.19	Mixed
LPL	AMADY	AMADEUS IT HLDG S A ADS	215.0000	41.21	06/30/14	8,860.15	3,489.81	12/07/11	5,370.34	1.06	Yes
LPL	AMCRY	AMCOR LIMITED ADR NEW	363.0000	39.32	06/30/14	14,273.16	10,058.02	11/21/13	4,215.14	1.72	Yes
LPL	AVGO	AVAGO TECHNOLOGIES LIMITED	211.0000	72.07	06/30/14	15,206.77	3,380.45	03/06/13	11,826.32	1.83	Yes
LPL	AZSEY	ALLIANZ SE SPONSORED ADR REPSTG 1/10 SH	593.0000	16.79	06/30/14	9,955.88	4,855.93	02/27/13	5,099.95	1.20	Yes
LPL	BBD	BANCO BRADESCO S A SPONSORED ADR REPSTG PFD SHS NEW 2004	922.0000	14.52	06/30/14	13,387.44	11,725.19	05/05/10	1,662.25	1.61	Mixed
LPL	BIDU	BAIDU INC SPONSORED ADR REPSTG ORD SHARES CLASS A	72.0000	186.81	06/30/14	13,450.32	4,773.03	10/10/12	8,677.29	1.62	Yes
LPL	BMBLY	BRAMBLES LTD	529.0000	17.25	06/30/14	9,125.25	6,295.27	06/15/11	2,829.98	1.10	Yes
LPL	BRFS	BRF S A SPONSORED ADR	198.0000	24.31	06/30/14	4,813.38	4,258.97	04/15/14	554.41	0.58	Yes
LPL	BSYBY	BRITISH SKY BROADCASTNG GROUP SPONSORED ADR	283.0000	62.70	06/30/14	17,744.10	---	---	---	2.13	---
LPL	BTI	BRITISH AMERN TOBACCO PLC SPONS ADR 25P	156.0000	119.08	06/30/14	18,576.48	11,210.36	06/03/09	7,366.12	2.23	Mixed

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED

JUNE 30, 2014

EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value				(e) Current value	(d) Cost				
LPL	BZLFY	BUNZL PLC SPONSORED ADR NEW	610.0000	27.93	06/30/14	17,037.30	2,052.14	05/19/09	14,985.16	2.05	Mixed
LPL	CABGY	CARLSBERG AS SPONSORED ADR	555.0000	21.60	06/30/14	11,988.00	9,755.43	09/18/13	2,232.57	1.44	Yes
LPL	Cash	Cash Balance	809.2900	1.00	06/30/14	809.29	---	---	---	0.10	---
LPL	CCLAY	COCA COLA AMATIL LTD SPONSORED ADR	478.0000	8.92	06/30/14	4,263.76	4,279.13	05/19/09	(15.37)	0.51	Mixed
LPL	CEO	CNOOC LTD SPONS ADR	24.0000	179.29	06/30/14	4,302.96	3,954.21	05/19/09	348.75	0.52	Mixed
LPL	CHEUY	CHEUNG KONG HOLDINGS ADR	634.0000	17.72	06/30/14	11,236.51	7,744.75	05/29/08	3,491.76	1.35	Mixed
LPL	CIOXY	CIELO S A SPONSORED ADR	440.0000	20.72	06/30/14	9,114.60	2,973.99	09/23/11	6,140.61	1.10	Yes
LPL	CMPGY	COMPASS GROUP PLC NEW SPONS ADR	1,174.0000	17.71	06/30/14	20,791.54	---	---	---	2.50	---
LPL	CNI	CANADIAN NATIONAL RAILWAY COMPANY	162.0000	65.02	06/30/14	10,533.24	4,280.03	05/29/08	6,253.21	1.27	Mixed
LPL	CPYYY	CENTRICA PLC SPONSORED ADR NEW	475.0000	21.53	06/30/14	10,226.75	7,892.16	03/05/10	2,334.59	1.23	Mixed
LPL	CVE	CENOVUS ENERGY INC	196.0000	32.37	06/30/14	6,344.52	6,071.26	05/29/08	273.26	0.76	Mixed
LPL	DBOEY	DEUTSCHE BOERSE ADR	1,146.0000	7.73	06/30/14	8,858.58	5,821.46	11/12/12	3,037.12	1.06	Yes
LPL	DNZOY	DENSO CORP ADR	320.0000	23.88	06/30/14	7,641.60	4,719.85	03/16/11	2,921.75	0.92	Yes
LPL	DPSGY	DEUTSCHE POST AG SPONSORED ADR	227.0000	36.22	06/30/14	8,221.94	4,953.06	03/15/13	3,268.88	0.99	Yes
LPL	ECA	ENCANA CORP	425.0000	23.71	06/30/14	10,076.75	6,328.75	12/10/13	3,748.00	1.21	Yes
LPL	ERIC	ERICSSON TELEPHONE NEW CL B ADR	934.0000	12.08	06/30/14	11,282.72	10,060.33	01/26/11	1,222.39	1.36	Yes
LPL	FANUY	FANUC CORP ADR	443.0000	28.81	06/30/14	12,762.83	4,009.00	06/21/13	8,753.83	1.53	Yes
LPL	FMX	FOMENTO ECON MEX S A B SPONS ADR REP UNIT 1 SER B & 2 SER DB & 2 SER DL	51.0000	93.65	06/30/14	4,776.15	3,201.30	03/02/11	1,574.85	0.57	Yes
LPL	GIB	GROUPE CGI INC CLASS A SUB VOTING	315.0000	35.48	06/30/14	11,176.20	6,588.03	04/29/11	4,588.17	1.34	Yes
LPL	GWLLY	GREAT WALL MTR COMPANY LTD ADR	159.0000	37.51	06/30/14	5,964.09	2,521.62	06/04/14	3,442.47	0.72	Yes
LPL	GXYEY	GALAXY ENTERTAINMENT GROUP LIMITED SPON ADR	192.0000	79.90	06/30/14	15,340.80	8,626.53	04/16/12	6,714.27	1.84	Yes
LPL	HUWHY	HUTCHISON WHAMPOA LTD ADR	445.0000	27.40	06/30/14	12,193.00	5,947.39	05/29/08	6,245.61	1.47	Mixed

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value				(e) Current value	(d) Cost				
LPL	IDCBY	INDUSTRIAL & COMMERCIAL BK OF CHINA ASIA ADR	771.0000	12.60	06/30/14	9,718.38	9,447.99	01/28/10	270.39	1.17	Mixed
LPL	JBAXY	JULIUS BAER GROUP LTD	999.0000	8.19	06/30/14	8,181.81	5,659.98	05/25/10	2,521.83	0.98	Mixed
LPL	KGFHY	KINGFISHER PLC SPONSORED ADR PAR 15 5/7 PENCE	607.0000	12.28	06/30/14	7,453.96	3,738.03	09/17/10	3,715.93	0.90	Mixed
LPL	KMTUY	KOMATSU LTD SPONS ADR NEW	448.0000	23.23	06/30/14	10,407.04	7,992.16	05/19/09	2,414.88	1.25	Mixed
LPL	KPCPY	KASIKORNBANK PUBLIC COMPANY LTD ADR	359.0000	25.40	06/30/14	9,118.60	6,149.23	01/23/14	2,969.37	1.10	Yes
LPL	KPELY	KEPPEL LTD SPONS ADR	545.0000	17.29	06/30/14	9,423.05	5,669.31	05/29/08	3,753.74	1.13	Mixed
LPL	NVO	NOVO NORDISK AS ADR	205.0000	46.19	06/30/14	9,468.95	1,809.43	05/19/09	7,659.52	1.14	Mixed
LPL	NVS	NOVARTIS AG SPONSORED ADR	124.0000	90.53	06/30/14	11,225.72	4,068.45	05/26/10	7,157.27	1.35	Mixed
LPL	PPERY	PT BANK MANDIRI PERSERO TBK	1,171.0000	8.12	06/30/14	9,508.52	6,062.33	08/28/13	3,446.19	1.14	Yes
LPL	PRDSY	PRADA S P A ADR	455.0000	14.06	06/30/14	6,397.30	7,190.57	02/11/14	(793.27)	0.77	Yes
LPL	PUBGY	PUBLICIS SA NEW SPONSORED ADR	783.0000	21.16	06/30/14	16,568.28	8,886.72	11/24/10	7,681.56	1.99	Mixed
LPL	RDS/B	ROYAL DUTCH SHELL PLC SPONSORED ADR REPSTG B SHARES	180.0000	87.01	06/30/14	15,661.80	10,244.33	08/05/10	5,417.47	1.88	Mixed
LPL	RHHBY	ROCHE HOLDING LIMITED SPONSORED ADR	578.0000	37.30	06/30/14	21,559.40	6,771.98	05/19/09	14,787.42	2.59	Mixed
LPL	RUK	REED ELSEVIER PLC SPONSORED ADR NEW	382.0000	64.69	06/30/14	24,711.58	7,393.41	05/19/09	17,318.17	2.97	Mixed
LPL	SAP	SAP SE SPONS ADR	261.0000	77.00	06/30/14	20,097.00	10,455.41	10/27/10	9,641.59	2.41	Mixed
LPL	SBGSY	SCHNEIDER ELECTRIC SE ADR	766.0000	18.80	06/30/14	14,400.80	9,478.03	08/19/11	4,922.77	1.73	Yes
LPL	SHPG	SHIRE PLC SPON ADR	104.0000	235.49	06/30/14	24,490.96	---	---	---	2.94	---
LPL	SNN	SMITH & NEPHEW PLC NEW SPONS ADR	153.0000	89.28	06/30/14	13,659.84	5,986.27	05/12/11	7,673.57	1.64	Yes
LPL	SU	SUNCOR ENERGY INC NEW	408.0000	42.63	06/30/14	17,393.04	10,668.59	07/22/11	6,724.45	2.09	Yes
LPL	SYT	SYNGENTA AG SPONSORED ADR	165.0000	74.80	06/30/14	12,342.00	7,951.62	05/19/09	4,390.38	1.48	Mixed
LPL	TEVA	TEVA PHARMACEUTICAL INDS LTD ADR	404.0000	52.42	06/30/14	21,177.68	15,355.30	05/29/08	5,822.38	2.54	Mixed
LPL	TM	TOYOTA MOTOR CORP SPONSORED ADR	115.0000	119.66	06/30/14	13,760.90	7,880.96	03/16/11	5,879.94	1.65	Yes

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED

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(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value				(e) Current value	(d) Cost				
LPL	TOT	TOTAL S A SPONSORED ADR	254.0000	72.20	06/30/14	18,338.80	---	---	---	2.20	---
LPL	TRP	TRANSCANADA CORP	208.0000	47.72	06/30/14	9,925.76	---	---	---	1.19	---
LPL	TSM	TAIWAN SEMICONDUCTOR MANUFACTURING COMPANY LTD SPONS ADR	781.0000	21.39	06/30/14	16,705.59	7,060.11	05/19/09	9,645.48	2.01	Mixed
LPL	TV	GRUPO TELEVISA SA DE CV GDR REPTSG ORDINARY PART CTF	352.0000	34.31	06/30/14	12,077.12	6,269.34	05/19/09	5,807.78	1.45	Mixed
LPL	UBS	UBS AG NEW	541.0000	18.32	06/30/14	9,911.12	---	---	---	1.19	---
LPL	UN	UNILEVER N V NEW YORK SHARES NEW	224.0000	43.76	06/30/14	9,802.24	6,251.65	04/08/10	3,550.59	1.18	Mixed
LPL	UOVEY	UNITED OVERSEAS BK LTD SPONS ADR	372.0000	36.19	06/30/14	13,462.68	11,828.42	05/14/14	1,634.26	1.62	Yes
LPL	WPPGY	WPP PLC NEW ADR	193.0000	108.99	06/30/14	21,035.07	10,581.87	05/29/08	10,453.20	2.53	Mixed

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS
(HELD AT END OF YEAR) (MODIFIED CASH BASIS), CONTINUED
JUNE 30, 2014
EIN-34-0122750 PLAN NUMBER 002**

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Money Market Funds			
FirstMerit Trust Company*	Federated Inv Prime Obligations Fund, 231,786.24 units	\$ 231,786	\$ 231,786
JPMorgan Prime Money	Money market fund	1,239	<u>1,239</u> 233,025
United States Treasury notes			
United States Treasury notes	\$235,000 par value; 5.125% May 15, 2016	238,782	255,692
United States Treasury notes	\$250,000 par value; 4.000% August 15, 2018	257,500	277,032
United States Treasury notes	\$275,000 par value; 2.625% November 15, 2020	262,109	<u>285,656</u> 818,380
Mutual funds			
Vanguard Short Term Corp.*	189,531.066 shares	2,044,929	2,041,250
Vanguard Growth Index Fund Signal Shares*	Mutual fund 13,150.923 shares	660,400	<u>620,197</u> <u>2,661,447</u>
			<u><u>\$ 7,811,684</u></u>

* Party-in-interest

SCHEDULE SB ATTACHMENT

Line 32 - Amortization Bases Used in the Valuation

Plan Name: The Burger Iron Company Employees Retirement Plan

EIN/PN: 34-0122750/002

Valuation Date: July 1, 2013

<u>Original Valuation</u>	<u>Remaining Years</u>	<u>Amortization Type</u>	<u>Outstanding Balance</u>	<u>Current Year Amortization</u>
7/1/2013	7	7 year	287,414	47,967
7/1/2012	6	7 year	(1,307,704)	(247,068)
7/1/2011	5	7 year	615,263	135,196
7/1/2010	4	7 year	267,158	71,695
7/1/2009	3	7 year	130,292	45,541
7/1/2008	2	7 year	475,785	243,627