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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>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 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 24pt; font-weight: bold;">2017</div><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                           |
| For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u> |                                                                                                                                                                                                                                                                                                                                           |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br><input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) ____ |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                     |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . . ▶ <input type="checkbox"/>    |                                                                                                                                                                                                                                                                                                                                           |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program<br><input type="checkbox"/> special extension (enter description)                                                                                                                                    |

|                                                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                                      |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                                              | <b>Basic Plan Information</b> —enter all requested information      |                                                                                      |  |
| <b>1a</b> Name of plan<br><u>UNITED PRODUCERS, INC. AMENDED EMPLOYEES' PENSION PLAN</u>                                                                                                                                                                                                                                                                                     | <b>1b</b> Three-digit plan number (PN) ▶                            | <div style="border: 1px solid black; padding: 2px; display: inline-block;">001</div> |  |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>UNITED PRODUCERS, INC.</u><br><br><u>8351 NORTH HIGH STREET, SUITE 250</u><br><u>COLUMBUS, OH 43235</u> | <b>1c</b> Effective date of plan<br><u>01/01/1961</u>               |                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                             | <b>2b</b> Employer Identification Number (EIN)<br><u>31-4284535</u> |                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                             | <b>2c</b> Plan Sponsor's telephone number<br><u>614-890-6666</u>    |                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                             | <b>2d</b> Business code (see instructions)<br><u>112900</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.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/15/2018 | BRADLEY WARNER                                               |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2017)  
v. 170203

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor<br><br>UNITED PRODUCERS INC PENSION COMMITTEE<br><br>8351 NORTH HIGH STREET, SUITE 250<br>COLUMBUS, OH 43235                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>3b</b> Administrator's EIN<br>31-4284535<br><br><b>3c</b> Administrator's telephone number<br>614-433-2150<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                             |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>5</b> 199                                                                                                                                                                                                                  |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div><br><b>6a(1)</b> 64<br><b>6a(2)</b> 58<br><b>6b</b> 85<br><b>6c</b> 33<br><b>6d</b> 176<br><b>6e</b> 19<br><b>6f</b> 195<br><b>6g</b><br><b>6h</b> 0 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>7</b>                                                                                                                                                                                                                      |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1A 1I

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

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> 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)

**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2017</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

▶ **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.

|                                                                                                           |                                                                    |
|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>UNITED PRODUCERS, INC. AMENDED EMPLOYEES' PENSION PLAN</u>                    | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>UNITED PRODUCERS, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-4284535</u> |

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

**Part I Basic Information**

|                                                                                                                                                                                                                 |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2017</u>                                                                                                                               |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                                |                            |                           |                          |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b>                  | <u>4150468</u>            |                          |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | <u>4224774</u>            |                          |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | <u>102</u>                 | <u>3699461</u>            | <u>3699461</u>           |
| <b>b</b> For terminated vested participants .....                                                                                                                                                               | <u>33</u>                  | <u>563886</u>             | <u>563886</u>            |
| <b>c</b> For active participants .....                                                                                                                                                                          | <u>64</u>                  | <u>1121216</u>            | <u>1177959</u>           |
| <b>d</b> Total .....                                                                                                                                                                                            | <u>199</u>                 | <u>5384563</u>            | <u>5441306</u>           |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                           |                            |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                  |                           |                          |
| <b>b</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 ..... | <b>4b</b>                  |                           |                          |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b>                   | <u>5.73 %</u>             |                          |
| <b>6</b> Target normal cost .....                                                                                                                                                                               | <b>6</b>                   | <u>66501</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.

|                                                                               |                               |  |                                        |
|-------------------------------------------------------------------------------|-------------------------------|--|----------------------------------------|
| <b>SIGN HERE</b>                                                              |                               |  | <u>09/27/2018</u>                      |
|                                                                               | Signature of actuary          |  | Date                                   |
| <u>KYLE A. HUSS, F.S.A.</u>                                                   |                               |  | <u>17-08051</u>                        |
|                                                                               | Type or print name of actuary |  | Most recent enrollment number          |
| <u>FINDLEY, INC.</u>                                                          |                               |  | <u>614-458-1869</u>                    |
|                                                                               | Firm name                     |  | Telephone number (including area code) |
| <u>65 EAST STATE STREET</u><br><u>SUITE 1300</u><br><u>COLUMBUS, OH 43215</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 ☐

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             | 0                     | 15608                  |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | 0                     | 15608                  |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>8.34</u> % .....                                                                                 | 0                     | 1302                   |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                       |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                       | 5                      |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.93</u> % ..... |                       | 0                      |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                       | 5                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 5                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 0                     | 16915                  |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 77.33% |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 77.33% |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 83.57% |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....                                        | <b>17</b> | %      |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 04/11/2017               | 30194                             | 0                               |                          |                                   |                                 |
| 07/13/2017               | 30194                             | 0                               |                          |                                   |                                 |
| 10/12/2017               | 30194                             | 0                               |                          |                                   |                                 |
| 01/12/2018               | 30194                             | 0                               |                          |                                   |                                 |
| 09/11/2018               | 69653                             | 0                               |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 190429                            | <b>18(c)</b> 0                  |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                         |            |        |
|-------------------------------------------------------------------------------------------------------------------------|------------|--------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                    | <b>19a</b> | 0      |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0      |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 179859 |

**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**

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.16 % | 2nd segment:<br>5.72 % | 3rd segment:<br>6.48 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                        |                        |                        | <b>21b</b> 0                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        |                        | <b>22</b> 64                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 66501              |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance |                    | Installment   |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 1233447             |                    | 113325        |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   |                    | 0             |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .....                                                         | <b>34</b>           | 179826             |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 179826             |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 179859             |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 33                 |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

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

|                                                                                                |                                                                                                                                               |   |  |
|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|---|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                                               |   |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input checked="" type="checkbox"/> 15 years                                                          |   |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input checked="" type="checkbox"/> 2010 <input checked="" type="checkbox"/> 2011 |   |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                                                     | 0 |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                                                     | 0 |  |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2017</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

|                                                                                            |                                                             |     |
|--------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017 |                                                             |     |
| <b>A</b> Name of plan<br>UNITED PRODUCERS, INC. AMENDED EMPLOYEES' PENSION PLAN            | <b>B</b> Three-digit plan number (PN) ▶                     | 001 |
|                                                                                            |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>UNITED PRODUCERS, INC.    | <b>D</b> Employer Identification Number (EIN)<br>31-4284535 |     |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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

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

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

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

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

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

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

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

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

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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)

FINDLEY, INC.

34-1213174

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 11 50                  | NONE                                                                                              | 37332                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

KEY BANK NATIONAL ASSOCIATION

34-1784820

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 21 50 52 63            | TRUSTEE                                                                                           | 27978                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                           |                                                                                                                                                                                                                              |                                                                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2017</b><br><br><b>This Form is Open to Public Inspection.</b> |
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

|                                                                                                       |                                                                    |            |
|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>UNITED PRODUCERS, INC. AMENDED EMPLOYEES' PENSION PLAN</u>                | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <u>001</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>UNITED PRODUCERS, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-4284535</u> |            |

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

|                                                                                        |                               |                                                                                                              |
|----------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>KEY BANK EB EQUITY INDEX FUND</u>    |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a): <u>KEY BANK NATIONAL ASSOCIATION</u> |                               |                                                                                                              |
| <b>c</b> EIN-PN <u>34-6903863-002</u>                                                  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                         |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a):                                      |                               |                                                                                                              |
| <b>c</b> EIN-PN                                                                        | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)          |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                         |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a):                                      |                               |                                                                                                              |
| <b>c</b> EIN-PN                                                                        | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)          |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                         |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a):                                      |                               |                                                                                                              |
| <b>c</b> EIN-PN                                                                        | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)          |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                         |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a):                                      |                               |                                                                                                              |
| <b>c</b> EIN-PN                                                                        | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)          |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                         |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a):                                      |                               |                                                                                                              |
| <b>c</b> EIN-PN                                                                        | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)          |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                         |                               |                                                                                                              |
| <b>b</b> Name of sponsor of entity listed in (a):                                      |                               |                                                                                                              |
| <b>c</b> EIN-PN                                                                        | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)          |

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

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

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

**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2017</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                    |            |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u> |                                                                    |            |
| <b>A</b> Name of plan<br><u>UNITED PRODUCERS, INC. AMENDED EMPLOYEES' PENSION PLAN</u>                   | <b>B</b> Three-digit plan number (PN) ►                            | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>UNITED PRODUCERS, INC.</u>           | <b>D</b> Employer Identification Number (EIN)<br><u>31-4284535</u> |            |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>    | 58685                 | 99847           |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>    | 123317                | 51388           |
| <b>(2)</b> U.S. Government securities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(9)</b>    | 488602                | 0               |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   | 3481334               | 4145900         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>   |                       |                 |

|                    |                                                                  | (a) Beginning of Year | (b) End of Year |
|--------------------|------------------------------------------------------------------|-----------------------|-----------------|
| <b>1d</b>          | Employer-related investments:                                    |                       |                 |
| (1)                | Employer securities .....                                        | <b>1d(1)</b>          |                 |
| (2)                | Employer real property .....                                     | <b>1d(2)</b>          |                 |
| <b>e</b>           | Buildings and other property used in plan operation .....        | <b>1e</b>             |                 |
| <b>f</b>           | Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>             | 4151938 4297135 |
| <b>Liabilities</b> |                                                                  |                       |                 |
| <b>g</b>           | Benefit claims payable .....                                     | <b>1g</b>             |                 |
| <b>h</b>           | Operating payables .....                                         | <b>1h</b>             |                 |
| <b>i</b>           | Acquisition indebtedness .....                                   | <b>1i</b>             |                 |
| <b>j</b>           | Other liabilities .....                                          | <b>1j</b>             |                 |
| <b>k</b>           | Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>             | 0 0             |
| <b>Net Assets</b>  |                                                                  |                       |                 |
| <b>l</b>           | Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>             | 4151938 4297135 |

**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.

|          |                                                                                                        | (a) Amount      | (b) Total |
|----------|--------------------------------------------------------------------------------------------------------|-----------------|-----------|
| <b>a</b> | <b>Contributions:</b>                                                                                  |                 |           |
| (1)      | Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 190429    |
|          | <b>(B)</b> Participants .....                                                                          | <b>2a(1)(B)</b> |           |
|          | <b>(C)</b> Others (including rollovers) .....                                                          | <b>2a(1)(C)</b> |           |
| (2)      | Noncash contributions .....                                                                            | <b>2a(2)</b>    |           |
| (3)      | Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    | 190429    |
| <b>b</b> | <b>Earnings on investments:</b>                                                                        |                 |           |
| (1)      | Interest:                                                                                              |                 |           |
|          | <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....   | <b>2b(1)(A)</b> | 683       |
|          | <b>(B)</b> U.S. Government securities .....                                                            | <b>2b(1)(B)</b> |           |
|          | <b>(C)</b> Corporate debt instruments .....                                                            | <b>2b(1)(C)</b> |           |
|          | <b>(D)</b> Loans (other than to participants) .....                                                    | <b>2b(1)(D)</b> |           |
|          | <b>(E)</b> Participant loans .....                                                                     | <b>2b(1)(E)</b> |           |
|          | <b>(F)</b> Other .....                                                                                 | <b>2b(1)(F)</b> |           |
|          | <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                          | <b>2b(1)(G)</b> | 683       |
| (2)      | Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |           |
|          | <b>(B)</b> Common stock .....                                                                          | <b>2b(2)(B)</b> |           |
|          | <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                              | <b>2b(2)(C)</b> | 132967    |
|          | <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....              | <b>2b(2)(D)</b> | 132967    |
| (3)      | Rents .....                                                                                            | <b>2b(3)</b>    |           |
| (4)      | Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |           |
|          | <b>(B)</b> Aggregate carrying amount (see instructions) .....                                          | <b>2b(4)(B)</b> |           |
|          | <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....              | <b>2b(4)(C)</b> | 0         |
| (5)      | Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |           |
|          | <b>(B)</b> Other .....                                                                                 | <b>2b(5)(B)</b> |           |
|          | <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....     | <b>2b(5)(C)</b> | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            | 55361     |
| (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) |            | 364778    |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 744218    |

**Expenses**

|                                                                                     |       |        |        |
|-------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                 |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 533711 |        |
| (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) |        | 533711 |
| 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) | 65310  |        |
| (2) Contract administrator fees .....                                               | 2i(2) |        |        |
| (3) Investment advisory and management fees .....                                   | 2i(3) |        |        |
| (4) Other .....                                                                     | 2i(4) |        |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |        | 65310  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 599021 |

**Net Income and Reconciliation**

|                                                          |       |  |        |
|----------------------------------------------------------|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 145197 |
| 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: SCHNEIDER DOWNS & CO, INC.

(2) EIN: 25-1408703

**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  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>c</b> 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  |         |
| <b>d</b> 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  |         |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 1000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |         |
| <b>g</b> 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  |         |
| <b>h</b> 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  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |         |
| <b>j</b> 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   |    |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     |    |         |
| <b>n</b> 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?..... ☐ Yes ☒ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**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  
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4072620. (See instructions.)

|                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                                                                                                                 | <div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| A Name of plan<br>UNITED PRODUCERS, INC. AMENDED EMPLOYEES' PENSION PLAN                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                  | B Three-digit plan number (PN) ▶ 001                                                            |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>UNITED PRODUCERS, INC.                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                  | D Employer Identification Number (EIN)<br>31-4284535                                            |
| 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):<br><br>EIN(s): 34-6881356                                                                                                            |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 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 0                                                                                             |
| 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)? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A<br>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<br>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? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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. <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input checked="" type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock? <input type="checkbox"/> Yes <input type="checkbox"/> 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.) <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                        |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| For Paperwork Reduction Act Notice, see the Instructions for Form 5500.                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Schedule R (Form 5500) 2017 v. 170203                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  |                                                                                                 |

**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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN  
Columbus, Ohio

Financial Statements - Modified Cash Basis  
and

Supplementary Financial Information  
As of December 31, 2017 and 2016 and  
for the year ended December 31, 2017

and Independent Auditors' Report Thereon



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## INDEPENDENT AUDITORS' REPORT

To the Administrator of  
United Producers, Inc.  
Amended Employees' Pension Plan  
Columbus, Ohio

### ***Report on the Financial Statements***

We were engaged to audit the accompanying financial statements of the United Producers, Inc. Amended Employees' Pension Plan (the Plan), which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2017 and 2016, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2017, 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 described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Key Bank National Association, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2017 and 2016, and for the year ended December 31, 2017, that the information provided to the Plan administrator by the trustee is complete and accurate.

Schneider Downs & Co., Inc.  
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Columbus, OH 43215  
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### ***Disclaimer of Opinion***

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

### ***Other Matters***

The supplemental schedules, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2017 and Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended December 31, 2017 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA 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.

### ***Basis of Accounting***

We draw attention to Note 2, 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. Our opinion is not modified with respect to this matter.

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

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

*Schneider Downs & Co., Inc.*

Columbus, Ohio  
October 12, 2018

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS

|                                         | December 31, |              |
|-----------------------------------------|--------------|--------------|
|                                         | 2017         | 2016         |
| ASSETS                                  |              |              |
| INVESTMENTS, AT FAIR VALUE              |              |              |
| Money market funds                      | \$ 51,388    | \$ 123,317   |
| Common/collective equity funds          | -            | 488,602      |
| Mutual funds                            | 4,145,900    | 3,481,334    |
| Total Investments                       | 4,197,288    | 4,093,253    |
| RECEIVABLES                             |              |              |
| Employer contribution                   | 99,847       | 58,685       |
| Total Net Assets Available For Benefits | \$ 4,297,135 | \$ 4,151,938 |

See notes to financial statements.

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

|                                               | <u>2017</u>         |
|-----------------------------------------------|---------------------|
| ADDITIONS TO NET ASSETS ATTRIBUTABLE TO:      |                     |
| Investment income                             |                     |
| Net appreciation of fair value of investments | \$ 420,139          |
| Dividend income                               | <u>133,650</u>      |
| Total Investment Income                       | 553,789             |
| Employer contributions                        | <u>190,429</u>      |
| Total Additions                               | 744,218             |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTABLE TO:   |                     |
| Pension benefit payments                      | 533,711             |
| Administrative expenses                       | <u>65,310</u>       |
| Total Deductions                              | <u>599,021</u>      |
| Increase In Net Assets Available For Benefits | 145,197             |
| NET ASSETS AVAILABLE FOR BENEFITS:            |                     |
| Beginning of year                             | <u>4,151,938</u>    |
| End of year                                   | <u>\$ 4,297,135</u> |

See notes to financial statements.

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017 AND 2016

NOTE 1 - PLAN DESCRIPTION

The following brief description of the United Producers, Inc. Amended Employees' Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General - The Plan is a defined benefit plan that provides retirement income for certain employees of United Producers, Inc. (the Company) who meet the eligibility requirements as defined by the Plan agreements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility - Effective December 31, 2002, the Plan was closed to current and future employees who were not already enrolled in the Plan as of December 31, 2002, and participant benefits were frozen. Prior to the Plan amendment effective December 31, 2002, the Plan covered all employees who had completed one year of service with a minimum 1,000 hours and who were 21 years of age or older.

Retirement Benefits - The Plan's normal retirement age is 65. A participant may retire early and elect to receive a reduced pension benefit provided the participant has obtained the age of 55 and has completed five years of service. The participant's pension benefit will not be reduced if the participant has attained the age of 55 and is credited with at least 35 years of service as of his or her early retirement date.

Vesting - A participant who has completed five years of service and who, for reasons other than retirement, disability or death, ceases to be employed by the Company, is eligible for a deferred vested retirement allowance.

Death and Disability Benefits - If a vested active or former participant dies, their surviving spouse shall receive a monthly benefit for life commencing at the later of death or time the participant would have been eligible for retirement.

If a participant becomes totally and permanently disabled, the participant is entitled to receive his/her pension benefit as of his/her normal retirement date.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements and supplemental schedules of the Plan have been prepared on the modified cash basis. A summary of significant accounting policies applied by the trustee in preparation of the accompanying financial statements follows:

Income - Interest and dividend income is recognized when earned.

Benefits - Pension benefits are recognized as deductions when paid to the participant.

Administrative Expenses - Administrative expenses are recognized when paid.

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017 AND 2016

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amount of assets, liabilities and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements and changes therein. Actual results might differ from those estimates.

Investment Valuation - 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 9 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Subsequent Events - Management has evaluated subsequent events through October 12, 2018, the date the financial statements were available to be issued.

NOTE 3 - INVESTMENT CERTIFICATION

The Plan administrator has received certification from KeyBank National Association, the trustee of the Plan's assets, as to the completeness and accuracy of the investments and related investment income. Such information includes the composition, cost and current value of investments and accrued interest and dividends reported in the statements of net assets available for benefits and interest and dividend income and net change in fair value of investments reported in the statement of changes in net assets available for benefits.

NOTE 4 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

The actuarial present value of accumulated plan benefits is the present value of future benefit payments that are attributable, under the Plan's provisions, to employees' service rendered prior to December 31, 2017. Accumulated plan benefits included benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of deceased employees, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' service and earnings levels. Benefits payable under all circumstances (retirement, disability, death or withdrawal) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017 AND 2016

NOTE 4 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is the 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 retirement, disability, death or withdrawal) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the actuarial valuation as of January 1, 2018 and 2017 for the Plan years ended December 31, 2017 and 2016 are as follows:

Actuarial Cost Method - The projected unit credit method was used for 2017 and 2016.

Discount Rate - The rate used to discount vested and accumulated benefits was 7.75% for 2017 and 2016, respectively.

Investment Return - The expected rate of return on Plan assets was 7.75% for 2017 and 2016, respectively.

Mortality Basis - RP-2014 Mortality tables projected back to 2007 using the MP-2014 projection scale, then projected forward generationally using a modification of the MP-2014 scale, as well as the four Disabled Mortality tables per IRS Revenue Ruling 96-7.

Retirement Rates - Calculated using rates varying by age, resulting in an average retirement age of 64.

Spousal Benefits - 85% percent of male participants and 65% of female participants are assumed married. The wife is assumed to be three years younger than the husband.

The foregoing 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.

The actuarial present value of accumulated plan benefits as of December 31, 2017 and 2016 is summarized as follows:

|                                                            | <u>2017</u>         | <u>2016</u>         |
|------------------------------------------------------------|---------------------|---------------------|
| Vested benefits:                                           |                     |                     |
| Participants currently receiving payments                  | \$ 3,283,435        | \$ 3,387,840        |
| Other participants                                         | <u>1,290,765</u>    | <u>1,395,858</u>    |
|                                                            | 4,574,200           | 4,783,698           |
| Non-vested benefits                                        | <u>36,377</u>       | <u>45,361</u>       |
| Total Actuarial Present Value Of Accumulated Plan Benefits | \$ <u>4,610,577</u> | \$ <u>4,829,059</u> |

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017 AND 2016

NOTE 4 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The change in actuarial present value of accumulated plan benefits for the years ended December 31, 2017 and 2016 is as follows:

|                                                                          | <u>2017</u>         | <u>2016</u>         |
|--------------------------------------------------------------------------|---------------------|---------------------|
| Actuarial present value of accumulated plan benefits - beginning of year | \$ 4,829,059        | \$ 4,698,571        |
| Decrease (increase) during the year attributable to:                     |                     |                     |
| Change in actuarial assumptions                                          | -                   | 84,597              |
| Benefits paid                                                            | (533,711)           | (461,235)           |
| Increase for interest due to decrease in the discount period             | 353,957             | 357,791             |
| Benefits accumulated                                                     | <u>(38,728)</u>     | <u>149,335</u>      |
| Net Change                                                               | <u>(218,482)</u>    | <u>130,488</u>      |
| Actuarial present value of accumulated plan benefits - end of year       | <u>\$ 4,610,577</u> | <u>\$ 4,829,059</u> |

The changes in actuarial assumptions during 2016 included changes in segmented interest rates used for determining the funding target as required by BBA (Bipartisan Budget Act of 2015). There were no changes in actuarial assumptions during 2017.

NOTE 5 - EMPLOYEE CONTRIBUTIONS

Prior to January 1, 1989, participants were required to make contributions to the Plan. These contributions are included in Plan assets. Employee contributions earn interest at the annual rate of 5%. A summary of employee contributions and interest earned from the Plan's inception to December 31, 2017 is as follows:

|                                                       |                  |
|-------------------------------------------------------|------------------|
| Contributions                                         | \$ 21,746        |
| Interest                                              | <u>58,846</u>    |
| Total Employee Contributions And Accumulated Interest | <u>\$ 80,592</u> |

NOTE 6 - FUNDING POLICY

Employer contributions are made upon the recommendations of the Plan's actuary based on annual valuations of the Plan. The Company has met the minimum funding requirements of ERISA.

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017 AND 2016

NOTE 7 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

Under provisions of ERISA, if the Plan is terminated, the Company may be obligated to make termination payments to the Plan, and participants may be eligible for continuation of benefits through insurance provided by the Pension Benefit Guaranty Corporation (PBGC). Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of those benefits guaranteed by the PBGC at that time. Certain benefits may be fully or partially provided for by the then-existing assets of the Plan and/or the PBGC guaranty. However, because the PBGC does not guarantee all types of benefits and the amount of benefit protection is subject to certain limitations, there is the possibility that some benefits may not be provided for. A description of the priority of participants' claims to the assets of the Plan upon termination is published in the Plan document and made available to participants.

NOTE 8 - PARTY-IN-INTEREST TRANSACTIONS

During 2017 and 2016, certain transactions included shares of investments managed by Key Bank National Association. Key Bank National Association is the trustee as defined by the Plan, and therefore these transactions qualify as party-in-interest transactions.

NOTE 9 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017 AND 2016

NOTE 9 - FAIR VALUE MEASUREMENTS (Continued)

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2017 and 2016.

*Money Market Fund:* Valued at cost, which approximates fair value. The fair value of these assets are measured using Level 1 inputs.

*Mutual Funds:* Valued at the net asset value (NAV) of shares held by the Plan at December 31, 2017 and 2016. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Common/Collective Equity Funds:* Valued at the Plan's portion of the net asset value of shares held by the Common Collective Trust at December 31, 2016. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The methods described above might produce a fair value calculation that might 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.

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017 AND 2016

NOTE 9 - FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017 and 2016:

|                            | Assets at Fair Value<br>as of December 31, 2017 |         |         |              |
|----------------------------|-------------------------------------------------|---------|---------|--------------|
|                            | Level 1                                         | Level 2 | Level 3 | Total        |
| Money market funds         | \$ 51,388                                       | -       | -       | \$ 51,388    |
| Mutual funds:              |                                                 |         |         |              |
| Equity                     | 2,730,476                                       | -       | -       | 2,730,476    |
| Fixed income funds         | 1,415,424                                       | -       | -       | 1,415,424    |
| Total Assets At Fair Value | \$ 4,197,288                                    | -       | -       | \$ 4,197,288 |

|                                 | Assets at Fair Value<br>as of December 31, 2016 |         |         |              |
|---------------------------------|-------------------------------------------------|---------|---------|--------------|
|                                 | Level 1                                         | Level 2 | Level 3 | Total        |
| Money market funds              | \$ 123,317                                      | -       | -       | \$ 123,317   |
| Mutual funds:                   |                                                 |         |         |              |
| Equity                          | 2,032,732                                       | -       | -       | 2,032,732    |
| Fixed income                    | 1,448,602                                       | -       | -       | 1,448,602    |
| Subtotal                        | \$ 3,604,651                                    | -       | -       | 3,604,651    |
| Investments measured at NAV (a) |                                                 |         |         | 488,602      |
| Total Assets At Fair Value      |                                                 |         |         | \$ 4,093,253 |

- (a) In accordance with FASB ASC Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

The following table summarizes investments measured at fair value based on the NAV of underlying investments and shares for common/collective equity funds and mutual funds, respectively, as of December 31, 2016.

| December 31, 2016                 | Fair Value | Unfunded<br>Commitments | Redemption<br>Frequency<br>(if currently eligible) | Redemption<br>Notice Period |
|-----------------------------------|------------|-------------------------|----------------------------------------------------|-----------------------------|
| Common/Collective<br>Equity Funds | \$488,602  | n/a                     | Daily                                              | Daily                       |

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2017 AND 2016

NOTE 10 - TAX STATUS

The Plan has obtained a determination letter dated June 29, 2017 from the Internal Revenue Service, which stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC).

Management evaluates tax positions taken by the Plan and recognizes 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 Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2017, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes that the Plan is no longer subject to income tax examinations for years prior to 2014.

NOTE 11 - 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 those changes could materially affect the amounts reported in the statement 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 estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

## SUPPLEMENTARY FINANCIAL INFORMATION



UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

EIN 31-4284535  
PLAN NUMBER: 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AS OF DECEMBER 31, 2017

| (a) | (b)<br>Identity of Issue, Borrower<br>Lessor, or Similar Party | (c)<br>Description of Investment Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par, or Maturity Value | (d)<br>Cost         | (e)<br>Current<br>Value |
|-----|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------|
|     |                                                                | Equity Mutual Funds:                                                                                                 |                     |                         |
| *   | Key Bank National Association                                  | Oakmark Fund                                                                                                         | \$ 395,942          | \$ 578,918              |
| *   | Key Bank National Association                                  | JPMorgan US Equity Fund                                                                                              | 461,734             | 578,043                 |
| *   | Key Bank National Association                                  | Ishares Core S&P 500 ETF                                                                                             | 497,319             | 537,700                 |
| *   | Key Bank National Association                                  | Ishares Core S&P Mid-Cap ETF                                                                                         | 174,477             | 256,203                 |
| *   | Key Bank National Association                                  | Harbor International Fund                                                                                            | 225,529             | 239,842                 |
| *   | Key Bank National Association                                  | Ishares MSCI EAFE Index Fund                                                                                         | 166,309             | 219,749                 |
| *   | Key Bank National Association                                  | Ishares Core S&P Small-Cap ETF                                                                                       | 175,251             | 190,105                 |
| *   | Key Bank National Association                                  | Neuberger Berman Emerg Mkts Eqty Fund                                                                                | 98,939              | 129,916                 |
|     |                                                                |                                                                                                                      | <u>2,195,500</u>    | <u>2,730,476</u>        |
|     |                                                                | Fixed Income Mutual Funds:                                                                                           |                     |                         |
| *   | Key Bank National Association                                  | Metropolitan West Interm Bond Fund                                                                                   | 718,980             | 705,700                 |
| *   | Key Bank National Association                                  | Baird Intermediate Bond Fund                                                                                         | 345,294             | 343,271                 |
| *   | Key Bank National Association                                  | Ishares Core US Aggregate Bond ETF                                                                                   | 218,311             | 228,500                 |
| *   | Key Bank National Association                                  | Templeton Global Bond Fund                                                                                           | 154,946             | 137,953                 |
|     |                                                                |                                                                                                                      | <u>1,437,531</u>    | <u>1,415,424</u>        |
|     |                                                                | Money Market Accounts:                                                                                               |                     |                         |
|     |                                                                | Qualified Federated Prime Cash                                                                                       |                     |                         |
| *   | Key Bank National Association                                  | Obligations Automated Shares                                                                                         | 51,388              | 51,388                  |
|     |                                                                |                                                                                                                      | <u>51,388</u>       | <u>51,388</u>           |
|     | Total Investments                                              |                                                                                                                      | <u>\$ 3,684,419</u> | <u>\$ 4,197,288</u>     |

\* Indicates party-in-interest to the Plan

See independent auditors' report.

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

EIN 31-4284535  
PLAN NUMBER: 001

SCHEDULE H, LINE 4i - SCHEDULE OF REPORTABLE TRANSACTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2017

Transactions involving an amount in excess of 5% of the beginning value of Plan assets:

| (a)<br>Identity of<br>Party Involved | (b)<br>Description of Assets                                | (c)<br>Purchase<br>Price | (d)<br>Selling<br>Price | (g)<br>Cost of<br>Asset | (h)<br>Current Value<br>of Asset on<br>Transaction Date | (i)<br>Net Gain<br>or (Loss) |
|--------------------------------------|-------------------------------------------------------------|--------------------------|-------------------------|-------------------------|---------------------------------------------------------|------------------------------|
| Single Transactions                  |                                                             |                          |                         |                         |                                                         |                              |
| Federated Investors, Inc.            | Ishares Core S&P 500 ETF                                    | \$ 497,319               | -                       | \$ 497,319              | \$ 497,319                                              | -                            |
| Federated Investors, Inc.            | Qualified Federated Prime Cash Obligations Automated Shares | 451,344                  | -                       | 451,344                 | 451,344                                                 | -                            |
| Key Bank National Association        | Key Bank EB Equity Index Fund CTF                           | -                        | \$ 500,756              | 448,673                 | 448,673                                                 | \$ 52,083                    |
| Federated Investors, Inc.            | Qualified Federated Prime Cash Obligations Automated Shares | -                        | 495,463                 | 495,463                 | 495,463                                                 | -                            |
| Aggregate Transactions by Party      |                                                             |                          |                         |                         |                                                         |                              |
| Key Bank National Association        | Key Bank EB Equity Index Fund CTF                           | -                        | 543,963 (A)             | 488,601                 | 488,601                                                 | 55,362                       |
| Federated Investors, Inc.            | Qualified Federated Prime Cash Obligations Automated Shares | -                        | 1,066,514 (B)           | 1,066,514               | 1,066,514                                               | -                            |
| Federated Investors, Inc.            | Qualified Federated Prime Cash Obligations Automated Shares | 994,584                  | -                       | 994,584                 | 994,584                                                 | -                            |

(A) Consists of 3 sale transactions

(B) Consists of 24 sale transactions

(C) Consists of 41 purchase transactions

See independent auditors' report.

Schedule SB, Line 26 - Schedule of Active Participant Data

January 1, 2017 Valuation  
United Producers, Inc. Amended Employee's Pension Plan  
(EIN: 31-4284535; PN: 001)

| Attained<br>Age | Years of Credited Service |        |        |          |          |          |          |          |          |          |
|-----------------|---------------------------|--------|--------|----------|----------|----------|----------|----------|----------|----------|
|                 | Under 1                   | 1 to 4 | 5 to 9 | 10 to 14 | 15 to 19 | 20 to 24 | 25 to 29 | 30 to 34 | 35 to 39 | 40 & up  |
| Under 25        | -                         | -      | -      | -        | -        | -        | -        | -        | -        | -        |
| 25 to 29        | -                         | -      | -      | -        | -        | -        | -        | -        | -        | -        |
| 30 to 34        | -                         | -      | -      | -        | -        | -        | -        | -        | -        | -        |
| 35 to 39        | -                         | -      | -      | -        | 1<br>(*) | -        | -        | -        | -        | -        |
| 40 to 44        | -                         | -      | -      | -        | 1<br>(*) | 1<br>(*) | -        | -        | -        | -        |
| 45 to 49        | -                         | -      | -      | -        | 1<br>(*) | -        | 2<br>(*) | -        | -        | -        |
| 50 to 54        | -                         | -      | -      | -        | 7<br>(*) | 1<br>(*) | 2<br>(*) | 1<br>(*) | 1<br>(*) | -        |
| 55 to 59        | -                         | -      | -      | -        | 6<br>(*) | 3<br>(*) | 1<br>(*) | 2<br>(*) | 4<br>(*) | 1<br>(*) |
| 60 to 64        | -                         | -      | -      | -        | 6<br>(*) | 3<br>(*) | -        | -        | 1<br>(*) | 2<br>(*) |
| 65 to 69        | -                         | -      | -      | -        | 8<br>(*) | 1<br>(*) | 1<br>(*) | -        | 1<br>(*) | 3<br>(*) |
| 70 & up         | -                         | -      | -      | -        | -        | 2<br>(*) | -        | 1<br>(*) | -        | -        |

\* Average compensation is not shown since there are fewer than 1,000 active participants in this plan

## Appendix B

### Statement of Actuarial Assumptions and Methods

#### **Interest Rates**

Funding: 24-month segment rates averaged through the end of December 2016 and published in January 2017:

|                                                                                                          | Before<br>MAP-21/<br>HATFA | Reflecting<br>MAP-21/<br>HATFA |
|----------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------|
| a. First Rate, Years 1-5                                                                                 | 1.57%                      | 4.16%                          |
| b. Second Rate, Years 5-20                                                                               | 3.77%                      | 5.72%                          |
| c. Third Rate, Years 20+                                                                                 | 4.73%                      | 6.48%                          |
| d. Effective Interest Rate using the<br>above rates                                                      | 3.84%                      | 5.73%                          |
| e. Interest rate for developing expected value<br>of assets, (before applying statutory cap of<br>6.65%) |                            | 7.75%                          |

#### **Salary Scale**

Not applicable

#### **Mortality**

Healthy: Funding: RP-2000 static, non-generational Mortality Table as described in Regulation 1.430(h)(3) projected by Scale AA, to between 7 and 15 years beyond the year of the obligation, male and female, with combined rates for annuitants and nonannuitants.

Disabled: The four Disabled Mortality tables per Revenue Ruling 96-7. These tables are applied conditionally in full accordance with 96-7.

Schedule SB, Line 23 – Statement of Actuarial Assumptions/Methods  
 United Producers Inc. Amended Employees' Pension Plan  
 January 1, 2017 Valuation  
 EIN/PN: 31-4284535/ 001

## Appendix B (Continued)

### *Rates of Retirement*

| <u>Age</u> | <u>Rate</u> |
|------------|-------------|
| 55-59      | 5%          |
| 60         | 10          |
| 61         | 5           |
| 62         | 15          |
| 63-64      | 10          |
| 65-69      | 20          |
| 70         | 100         |

Weighted Average Retirement Age is 64. This is the average retirement age for someone eligible to retire at all ages using the assumed retirement rates and no other decrements.

### *Rates of Disability*

| <u>Age</u> | <u>Annual Rate per<br/>100 Employees</u> |
|------------|------------------------------------------|
| 25         | .13                                      |
| 30         | .16                                      |
| 35         | .19                                      |
| 40         | .26                                      |
| 45         | .33                                      |
| 50         | .69                                      |
| 55         | 1.35                                     |
| 60         | 2.42                                     |

### *Rates of Turnover*

Based on age as follows:

| <u>Age</u> | <u>Rate</u> |
|------------|-------------|
| 30         | 20%         |
| 35         | 12          |
| 40         | 8           |
| 45         | 4           |
| 50         | 4           |
| 55         | 4           |

## Appendix B (Continued)

|                                                                                 |                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Assumptions Made In Valuing Spouse's Benefit</i></b>                      | Eighty-five percent of the male and sixty-five percent of the female employees included in the valuation are assumed to be married. These percentages are used as the probabilities that survivor benefits will be payable due to preretirement deaths. The wife is assumed to be three years younger than the husband. |
| <b><i>Optional Form Election</i></b>                                            | All employees are assumed to elect the life annuity benefit.                                                                                                                                                                                                                                                            |
| <b><i>Annual Increases to Maximum Benefits and Plan Compensation Limits</i></b> | Not applicable.                                                                                                                                                                                                                                                                                                         |
| <b><i>Annual Increases to Social Security</i></b>                               | Not applicable.                                                                                                                                                                                                                                                                                                         |
| <b><i>Provision for Expenses</i></b>                                            | The expected administrative (i.e. non-investment) expenses that will be paid from plan assets, which were assumed to equal actual expenses during the prior year, were included in the Target Normal Cost for minimum contribution purposes.                                                                            |
| <b><i>Standing Elections</i></b>                                                | The plan sponsor has signed an election that provides for the automatic use of the Carryover and/or Prefunding Balance, if necessary, at the end of the plan year to meet the minimum funding requirement, and to automatically add the maximum amount possible to the Prefunding Balance for each affected plan year.  |
| <b><i>HATFA Elections</i></b>                                                   | The HATFA segment rates have been used for minimum funding purposes as well as for the calculation of the AFTAP for 2014 and later.                                                                                                                                                                                     |

## Appendix B (Continued)

### ***Asset Method***

Market Value of Assets plus interest adjusted accrued but unpaid contributions as of the valuation date plus an adjustment to defer full recognition of investment losses and gains over a two-year period. The investment (gain)/loss for every year equals the market value at the beginning of the year projected to the end of the year using the interest rate above, but no greater than the third segment rate for the plan year, minus the end of the year actual market value. The actuarial value of assets will be no less than 90% and no more than 110% of the market value (including interest-adjusted accrued but unpaid contributions). Note that due to the regulatory constraint on the interest rate, a characteristic of this asset valuation method is that, over time, it may be more likely to produce an actuarial value of assets that is less than the market value of assets.

### ***Employees Valued***

Only participants as of the valuation date were valued.

### ***Selection of Assumptions***

The segment rates and mortality table used to determine minimum funding and funded ratios were based on methodology mandated by Internal Revenue Code and rates published by the Internal Revenue Service to affect it.

A complete review of non-economic assumptions, to satisfy ASOP 35, was done in 2012, and we monitor the gains and losses annually to ensure the assumptions are still reasonable.

## Appendix B (Continued)

***Changes in  
Assumptions and  
Methods since the Last  
Actuarial Valuation***

The segmented interest rates used for determining the funding target were 4.43%, 5.91% and 6.65%. These rates were updated to the rates required for the current plan year and adjusted as required by HATFA.

The mortality table for the funding target was changed as required under PPA '06.

***Justification for  
Changes in Actuarial  
Assumptions***

The only assumption changes were to prescribed actuarial assumptions or as a result of At-Risk status. Therefore, the plan did not need IRS approval to change assumptions and there is no need to disclose any "Change in Actuarial Assumptions."

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

EIN 31-4284535  
PLAN NUMBER: 001

SCHEDULE H, LINE 4i - SCHEDULE OF REPORTABLE TRANSACTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2017

Transactions involving an amount in excess of 5% of the beginning value of Plan assets:

| (a)<br>Identity of<br>Party Involved   | (b)<br>Description of Assets                                | (c)<br>Purchase<br>Price | (d)<br>Selling<br>Price | (g)<br>Cost of<br>Asset | (h)<br>Current Value<br>of Asset on<br>Transaction Date | (i)<br>Net Gain<br>or (Loss) |
|----------------------------------------|-------------------------------------------------------------|--------------------------|-------------------------|-------------------------|---------------------------------------------------------|------------------------------|
| <b>Single Transactions</b>             |                                                             |                          |                         |                         |                                                         |                              |
| Federated Investors, Inc.              | Ishares Core S&P 500 ETF                                    | \$ 497,319               | -                       | \$ 497,319              | \$ 497,319                                              | -                            |
| Federated Investors, Inc.              | Qualified Federated Prime Cash Obligations Automated Shares | 451,344                  | -                       | 451,344                 | 451,344                                                 | -                            |
| Key Bank National Association          | Key Bank EB Equity Index Fund CTF                           | -                        | \$ 500,756              | 448,673                 | 448,673                                                 | \$ 52,083                    |
| Federated Investors, Inc.              | Qualified Federated Prime Cash Obligations Automated Shares | -                        | 495,463                 | 495,463                 | 495,463                                                 | -                            |
| <b>Aggregate Transactions by Party</b> |                                                             |                          |                         |                         |                                                         |                              |
| Key Bank National Association          | Key Bank EB Equity Index Fund CTF                           | -                        | 543,963 ( A )           | 488,601                 | 488,601                                                 | 55,362                       |
| Federated Investors, Inc.              | Qualified Federated Prime Cash Obligations Automated Shares | -                        | 1,066,514 ( B )         | 1,066,514               | 1,066,514                                               | -                            |
| Federated Investors, Inc.              | Qualified Federated Prime Cash Obligations Automated Shares | 994,584                  | -                       | 994,584                 | 994,584                                                 | -                            |

(A) Consists of 3 sale transactions

(B) Consists of 24 sale transactions

(C) Consists of 41 purchase transactions

See independent auditors' report.

|                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration<br/>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2017</b><br><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

► **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.

|                                                                                                                                                         |                                                                 |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>UNITED PRODUCERS, INC. AMENDED EMPLOYEES' PENSION PLAN                                                                         | <b>B</b> Three-digit plan number (PN) ►                         | 001 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><br>United Producers, Inc.                                                  | <b>D</b> Employer Identification Number (EIN)<br><br>31-4284535 |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B               |                                                                 |     |
| <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |                                                                 |     |

|                                                                                                                                                                                                          |  |                            |                           |                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                          |  |                            |                           |                          |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2017</u>                                                                                                                        |  |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                         |  |                            |                           |                          |
| a Market value.....                                                                                                                                                                                      |  |                            | <b>2a</b>                 | 4,150,468                |
| b Actuarial value.....                                                                                                                                                                                   |  |                            | <b>2b</b>                 | 4,224,774                |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                      |  | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a For retired participants and beneficiaries receiving payment .....                                                                                                                                     |  | 102                        | 3,699,461                 | 3,699,461                |
| b For terminated vested participants .....                                                                                                                                                               |  | 33                         | 563,886                   | 563,886                  |
| c For active participants .....                                                                                                                                                                          |  | 64                         | 1,121,216                 | 1,177,959                |
| d Total .....                                                                                                                                                                                            |  | 199                        | 5,384,563                 | 5,441,306                |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                         |  |                            |                           |                          |
| a Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       |  |                            | <b>4a</b>                 |                          |
| 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 ..... |  |                            | <b>4b</b>                 |                          |
| <b>5</b> Effective interest rate.....                                                                                                                                                                    |  |                            | <b>5</b>                  | 5.73%                    |
| <b>6</b> Target normal cost .....                                                                                                                                                                        |  |                            | <b>6</b>                  | 66,501                   |

**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.

|                  |                                                                                                                                                                                                   |                                                                                                                                |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| <b>SIGN HERE</b> | <br>Signature of actuary<br>KYLE A. HUSS, F.S.A.<br>Type or print name of actuary<br>FINDLEY, INC.<br>Firm name<br>65 EAST STATE STREET<br>SUITE 1300<br>COLUMBUS OH 43215<br>Address of the firm | <u>9/27/2018</u><br>Date<br>1708051<br>Most recent enrollment number<br>614-458-1869<br>Telephone number (including area code) |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|

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, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2017

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                                     | (a) Carryover balance | (b) Prefunding balance |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....                                                             | 0                     | 15,608                 |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year).....                                                          | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8).....                                                                                                                | 0                     | 15,608                 |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>8.34%</u> .....                                                                                 | 0                     | 1,302                  |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                      |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year).....                                                                                      |                       | 5                      |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.93%</u> ..... |                       | 0                      |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return.....                                                                 |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance.....                                                                        |                       | 5                      |
| <b>d</b> Portion of (c) to be added to prefunding balance.....                                                                                                      |                       | 5                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections.....                                                                                    | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....                                                                         | 0                     | 16,915                 |

**Part III Funding Percentages**

|                                                                                                                                                                           |           |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>14</b> Funding target attainment percentage.....                                                                                                                       | <b>14</b> | 77.33% |
| <b>15</b> Adjusted funding target attainment percentage.....                                                                                                              | <b>15</b> | 77.33% |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | <b>16</b> | 83.57% |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....                                       | <b>17</b> | %      |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 04/11/2017               | 30,194                            | 0                               |                          |                                   |                                 |
| 07/13/2017               | 30,194                            | 0                               |                          |                                   |                                 |
| 10/12/2017               | 30,194                            | 0                               |                          |                                   |                                 |
| 01/12/2018               | 30,194                            | 0                               |                          |                                   |                                 |
| 09/11/2018               | 69,653                            | 0                               |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 190,429                           | <b>18(c)</b> 0                  |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                        |            |         |
|------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years.....                    | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date.....                                      | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date..... | <b>19c</b> | 179,859 |

**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**

|                                                                                                                                                                                              |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.16 % | 2nd segment:<br>5.72 % | 3rd segment:<br>6.48 %                              |
|                                                                                                                                                                                              |                        |                        | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        | <b>21b</b> 0                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        | <b>22</b> 64                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                   |                     |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                   |                     |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           |                   | <b>31a</b>          | 66,501        |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           |                   | <b>31b</b>          | 0             |
| <b>32</b> Amortization installments:                                                                                                                                                 |                   | Outstanding Balance | Installment   |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                |                   | 1,233,447           | 113,325       |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       |                   | 0                   | 0             |
| <b>33</b> 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 ..... |                   | <b>33</b>           |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....                                                           |                   | <b>34</b>           | 179,826       |
|                                                                                                                                                                                      | Carryover balance | Prefunding balance  | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                 | 0                   | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>         |                     | 179,826       |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>         |                     | 179,859       |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                   |                     |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       |                   | <b>38a</b>          | 33            |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |                   | <b>38b</b>          | 0             |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....                                                                       |                   | <b>39</b>           | 0             |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  |                   | <b>40</b>           | 0             |

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

|                                                                                                |           |                                                                                                                                               |  |
|------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |           |                                                                                                                                               |  |
| <b>a</b> Schedule elected .....                                                                |           | <input type="checkbox"/> 2 plus 7 years <input checked="" type="checkbox"/> 15 years                                                          |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               |           | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input checked="" type="checkbox"/> 2010 <input checked="" type="checkbox"/> 2011 |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b> | 0                                                                                                                                             |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b> | 0                                                                                                                                             |  |

Schedule SB, line 22 – Description of Weighted Average Retirement Age  
United Producers, Inc. Amended Employees' Pension Plan  
January 1, 2017 Valuation  
EIN/PN: 31-4284535/ 001

***Rates of Retirement***

| <u>Age</u> | <u>Rate</u> |
|------------|-------------|
| 55-59      | 5%          |
| 60         | 10          |
| 61         | 5           |
| 62         | 15          |
| 63-64      | 10          |
| 65-69      | 20          |
| 70         | 100         |

Weighted Average Retirement Age is 64. This is the average retirement age for someone eligible to retire at all ages using the assumed retirement rates and no other decrements.

## Appendix A

### Summary of Principal Plan Provisions

|                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Plan Sponsor</i></b>                         | United Producers, Inc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b><i>EIN/PN</i></b>                               | 31-4284535/001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b><i>Effective Date</i></b>                       | January 1, 1961; restated effective January 1, 2010, and last amended October 1, 2012; the plan was frozen effective December 31, 2002.                                                                                                                                                                                                                                                                                                                                                                                           |
| <b><i>Plan Year</i></b>                            | The 12-month period beginning each January 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b><i>Participation</i></b>                        | Each employee becomes a participant on the January 1 or July 1 attainment of age 21 and completion of a 12-month period with at least 1,000 hours. Employees from IPLA could not enter before January 1, 2001. Employees from Southern States could not enter before July 1, 2001. No employee shall become a participant after December 31, 2002.                                                                                                                                                                                |
| <b><i>Earnings</i></b>                             | W-2 compensation including deferrals under salary reduction plan, excluding group life insurance, relocation payments and automobile allowances. No earnings after 2002 shall be used in the calculation of the Accrued Benefit.                                                                                                                                                                                                                                                                                                  |
| <b><i>Final Average Earnings</i></b>               | The average of Earnings over the 3 consecutive calendar years out of the last 10 which produce the highest average.                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b><i>Social Security Average Earnings</i></b>     | The average of a participant's annual Earnings over the last three consecutive completed Plan Years, but excluding Earnings in excess of the Social Security Maximum Taxable Wage Base.                                                                                                                                                                                                                                                                                                                                           |
| <b><i>Social Security Covered Compensation</i></b> | The average of the Social Security Maximum Taxable Wage Bases for the 35-year period ending with the year in which Social Security Retirement Age is attained. Social Security Retirement Age is 65 for employees born before 1938, 67 for those born after 1954, and 66 for those born in between. This value was frozen effective December 31, 2002.                                                                                                                                                                            |
| <b><i>Social Security Allowance</i></b>            | <p>One-twelfth of 0.75% of the lesser of Social Security Final Average Earnings and Covered Compensation multiplied by the number of years of Credited Service up to 35.</p> <p>When applied prior to Social Security Retirement Age, the Social Security Allowance is reduced as follows:</p> <p>(a) If the Social Security Retirement Age is 67, the Social Security Allowance is reduced by 6-2/3% for the first 5 years, by 3-1/3% for the next 5 years, by 4-2/15% for the next year, and by 3-11/15% for the next year.</p> |

## Appendix A (Continued)

|                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Social Security Allowance (Continued)</i></b> | <p>(b) If the Social Security Retirement is 66, the Social Security Allowance is reduced by 6-2/3% for the first 5 years, by 3-1/3% for the next 5 years, and by 4-2/15% the next year.</p> <p>(c) If the Social Security Retirement Age is 65, the Social Security Allowance is reduced by 6-2/3% for the first 5 years, and by 3-1/3% for the next 5 years.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b><i>Year of Service</i></b>                       | <p>Each Plan Year the employee works 1,000 hours. Employees from Southern States cannot earn years of service for years prior to 2001.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b><i>Credited Service</i></b>                      | <p>Same as Years of Service except that 1) the period prior to becoming a plan Participant is excluded, 2) prorata credit is given for completed calendar months in the years of entry and termination, provided annualized hours are greater than 1,000, and 3) no Credited Service is earned after December 31, 2002.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b><i>Accrued Benefit</i></b>                       | <p>The greater of (a), (b), or (c):</p> <p>(a) The sum of (i) and (ii):</p> <p>(i) The participant's accrued benefit on December 31, 1988.</p> <p>(ii) 1.5% of Final Average Earnings multiplied by Credited Service after December 31, 1988 (but not more than 35 years less the Credited Service earned through December 31, 1988) less the Social Security Allowance.</p> <p>(b) Effective October 1, 1994, employees who had a frozen benefit as of December 31, 1988 receive the greater of the benefit as calculated above or the benefit in (ii) applied to all service.</p> <p>(c) For former MFA employees only, the frozen MFA accrued benefit plus 1.5% of Final Average Earnings multiplied by Credited Service since October 1, 1999.</p> <p>The Accrued Benefit was frozen effective December 31, 2002.</p> |
| <b><i>Normal Retirement Benefit</i></b>             | <p><u>Eligibility:</u></p> <p>Age 65.</p> <p><u>Monthly Benefit:</u></p> <p>The Accrued Benefit.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

## Appendix A (Continued)

**Early Retirement  
Benefit**

Eligibility:

Age 55 and 5 Years of Service.

Monthly Benefit:

The Accrued Benefit commencing in full at age 65 or commencing earlier but reduced by 0.50% for each of the first 60 months and 0.25% for each additional month by which payments precede age 65. The reduction of the Early Retirement Income is made prior to taking into account the Social Security Allowance, if applicable.

**Early Retirement  
Benefit MFA  
Portion**

Eligibility:

Age 55 and 5 Years of Service.

Monthly Benefit:

If applicable, the frozen MFA accrued benefit commencing in full at age 65 or commencing earlier but reduced by 5/12% for each month by which payments precede age 65.

Eligibility:

Age 55 and 20 Years of Service.

Monthly Benefit:

If applicable, the frozen MFA accrued benefit commencing in full at age 62 or commencing earlier but reduced by 5/12% for each month by which payments precede age 62.

**Unreduced Early  
Retirement Benefit**

Eligibility:

Age 55 and 35 Years of Service.

Monthly Benefit:

The Accrued Benefit commencing immediately.

## Appendix A (Continued)

### **Disability Retirement Benefit**

#### Eligibility:

Totally and permanently disabled.

#### Monthly Benefit:

The Accrued Benefit deferred to age 65 using Credited Service projected to the earlier of Normal Retirement and December 31, 2002, and Final Average Earnings at earlier of date of Disability and December 31, 2002.

### **Termination Benefit**

#### Eligibility:

Upon termination after completion of 5 Years of Service.

#### Monthly Benefit:

A deferred vested benefit equal to the Accrued Benefit is payable monthly commencing at age 65. Benefit payments in a reduced amount may start as early as age 55.

### **Death Benefit**

If a vested active or former participant dies, his surviving spouse shall receive a monthly benefit for life commencing at the later of death or time the participant would have been eligible for retirement. The benefit is equal to 50% of the Accrued Benefit on the date of death, adjusted as appropriate for early commencement and the 50% contingent annuitant option form of payment.

If an unmarried active or former participant dies, his beneficiary shall receive his employee contributions increased with interest in the form of a single sum payment.

#### Life Annuity

10-Year Certain and Continuous (conversion factor is 91%)

Joint and 50% Survivor (conversion factor is 90%)

Joint and 75% Survivor (conversion factor is 86%)

#### MFA portion of benefit:

Life Annuity

5-Year Certain and Continuous

10-Year Certain and Continuous

50 % Reversionary Joint & Survivor

75% Reversionary Joint & Survivor

100% Joint & Survivor

Schedule SB, Part V – Summary of Plan Provisions  
United Producers Inc. Amended Employees' Pension Plan  
January 1, 2017 Valuation  
EIN/PN: 31-4284535/ 001

## Appendix A (Continued)

***Optional Forms of  
Payment (Continued)***

The conversion factors for the MFA annuity options are based on the 1994 GAR Table as defined in Rev. Rul. 2001-62 and the GATT rate rounded down to the next .25% and updated every six months.

***Benefits Available as  
Lump Sums***

This plan pays small benefit amounts (less than \$1,000) automatically. Lump sums over \$1,000 are not available to most participants. The accrued benefit as of December 31, 1988 is available as a lump sum.

The conversion factors used to calculate lump sums are based on the greater of 1) applicable mortality and applicable interest rates per IRC Section 417(e), or 2) The 1971 Group Annuity Mortality Table (male), set back three years and 6%.

***Funding of Plan***

Employer pays all contributions to the Plan.

***Changes in Plan  
Provisions***

None.

UNITED PRODUCERS, INC.  
AMENDED EMPLOYEES' PENSION PLAN

EIN 31-4284535  
PLAN NUMBER: 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
AS OF DECEMBER 31, 2017

| (a) | (b)<br>Identity of Issue, Borrower<br>Lessor, or Similar Party | (c)<br>Description of Investment Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par, or Maturity Value | (d)<br>Cost  | (e)<br>Current<br>Value |
|-----|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|--------------|-------------------------|
|     |                                                                | Equity Mutual Funds:                                                                                                 |              |                         |
| *   | Key Bank National Association                                  | Oakmark Fund                                                                                                         | \$ 395,942   | \$ 578,918              |
| *   | Key Bank National Association                                  | JPMorgan US Equity Fund                                                                                              | 461,734      | 578,043                 |
| *   | Key Bank National Association                                  | Ishares Core S&P 500 ETF                                                                                             | 497,319      | 537,700                 |
| *   | Key Bank National Association                                  | Ishares Core S&P Mid-Cap ETF                                                                                         | 174,477      | 256,203                 |
| *   | Key Bank National Association                                  | Harbor International Fund                                                                                            | 225,529      | 239,842                 |
| *   | Key Bank National Association                                  | Ishares MSCI EAFE Index Fund                                                                                         | 166,309      | 219,749                 |
| *   | Key Bank National Association                                  | Ishares Core S&P Small-Cap ETF                                                                                       | 175,251      | 190,105                 |
| *   | Key Bank National Association                                  | Neuberger Berman Emerg Mkts Eqty Fund                                                                                | 98,939       | 129,916                 |
|     |                                                                |                                                                                                                      | 2,195,500    | 2,730,476               |
|     |                                                                | Fixed Income Mutual Funds:                                                                                           |              |                         |
| *   | Key Bank National Association                                  | Metropolitan West Interm Bond Fund                                                                                   | 718,980      | 705,700                 |
| *   | Key Bank National Association                                  | Baird Intermediate Bond Fund                                                                                         | 345,294      | 343,271                 |
| *   | Key Bank National Association                                  | Ishares Core US Aggregate Bond ETF                                                                                   | 218,311      | 228,500                 |
| *   | Key Bank National Association                                  | Templeton Global Bond Fund                                                                                           | 154,946      | 137,953                 |
|     |                                                                |                                                                                                                      | 1,437,531    | 1,415,424               |
|     |                                                                | Money Market Accounts:                                                                                               |              |                         |
|     |                                                                | Qualified Federated Prime Cash                                                                                       |              |                         |
| *   | Key Bank National Association                                  | Obligations Automated Shares                                                                                         | 51,388       | 51,388                  |
|     |                                                                |                                                                                                                      |              |                         |
|     | Total Investments                                              |                                                                                                                      | \$ 3,684,419 | \$ 4,197,288            |

\* Indicates party-in-interest to the Plan

See independent auditors' report.

Schedule SB, line 24 – Change in Actuarial Assumptions  
United Producers Inc. Amended Employees’ Pension Plan  
January 1, 2017 Valuation  
EIN/PN: 31-4284535/ 001

***Changes in  
Assumptions and  
Methods since the Last  
Actuarial Valuation***

The segmented interest rates used for determining the funding target were 4.43%, 5.91% and 6.65%. These rates were updated to the rates required for the current plan year and adjusted as required by HATFA.

The mortality table for the funding target was changed as required under PPA '06.

***Justification for  
Changes in Actuarial  
Assumptions***

The only assumption changes were to prescribed actuarial assumptions or as a result of At-Risk status. Therefore, the plan did not need IRS approval to change assumptions and there is no need to disclose any “Change in Actuarial Assumptions.”

Schedule SB, line 32 – Schedule of Amortization Bases  
United Producers, Inc. Amended Employees' Pension Plan  
January 1, 2017 Valuation  
EIN/PN: 31-4284535/ 001

## Exhibit VII

### Schedule of Amortization Bases

|                                          | Plan Year Beginning |                              |                    | 1/01/2017                   |
|------------------------------------------|---------------------|------------------------------|--------------------|-----------------------------|
|                                          | Date<br>Established | Present Value<br>of Payments | Remaining<br>Years | Amortization<br>Installment |
| <b>Shortfall</b>                         | 1/01/2017           | \$ 356,780                   | 7                  | \$ 58,588                   |
|                                          | 1/01/2016           | 25,868                       | 6                  | 4,814                       |
| <b>Amortization<br/>Bases</b>            | 1/01/2015           | (105,541)                    | 5                  | (22,863)                    |
|                                          | 1/01/2014           | (68,591)                     | 4                  | (18,210)                    |
|                                          | 1/01/2013           | 323,745                      | 3                  | 112,342                     |
|                                          | 1/01/2012           | (328,179)                    | 2                  | (167,433)                   |
|                                          | 1/01/2011           | 471,283                      | 9                  | 63,618                      |
|                                          | 1/01/2010           | <u>558,082</u>               | 8                  | <u>82,469</u>               |
|                                          | Total               | \$ 1,233,447                 |                    | \$ 113,325                  |
| <b>Waiver<br/>Amortization<br/>Bases</b> | 1/01/2017           | \$ 0                         |                    | \$ 0                        |