

IMPERIAL INDUSTRIES INC
Form 8-K
October 17, 2012

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): October 17, 2012

IMPERIAL INDUSTRIES, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation)

-1-7190
(Commission File No.)

65-0854631
(IRS Employer Identification No.)

1259 NW 21st Street

Pompano Beach, Florida 33069
(Address of principal executive offices and zip code)

Registrant's telephone number, including area code: (954) 917-4114

Not Applicable
Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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-

On October 17, 2012, Imperial Industries, Inc., a Delaware corporation (the “Company”), announced that Q.E.P. Co., Inc., a Delaware corporation (“QEP”), had completed the acquisition of the Company. Pursuant to the terms of the previously announced Amended and Restated Agreement and Plan of Merger, dated as of August 8, 2012 (the “Merger Agreement”), by and among the Company, QEP and Imperial Acquisition Sub, Inc., a Delaware corporation (“Merger Sub”), Merger Sub was merged with and into the Company (the “Merger”), with the Company surviving the Merger as a wholly-owned subsidiary of QEP.

ITEM 2.01 COMPLETION OF ACQUISITION OR DISPOSITION OF ASSETS.

On October 17, 2012, pursuant to the terms of the Merger Agreement, QEP completed the acquisition of the Company through the merger of Merger Sub with and into the Company, with the Company continuing as the surviving corporation and a wholly-owned subsidiary of QEP. As a result of the Merger, each share of the Company’s common stock (“Common Stock”) issued and outstanding immediately prior to the effective time of the Merger (the “Effective Time”) was automatically converted into the right to receive \$0.30 cash per share (the “Merger Consideration”). Additionally, each stock option granted under any Company stock plan and outstanding immediately prior to the Effective Time was converted into the right to receive the Merger Consideration less the exercise price for the option. Based on the aggregate number, immediately prior to the Effective Time, of outstanding (i) shares of Common Stock and (ii) stock options with an exercise price less than the Merger Consideration, the total purchase price paid pursuant to the Merger was approximately \$770,000.

The foregoing description of the Merger Agreement and the transactions described therein is not complete and is subject to and qualified in its entirety by reference to the Merger Agreement, a copy of which was attached as Exhibit 10.6 to the Current Report on Form 8-K filed by the Company on July 31, 2012.

ITEM 3.03 MATERIAL MODIFICATION TO RIGHTS OF SECURITY HOLDERS.

The information disclosed under Item 2.01 is incorporated herein by reference.

ITEM 5.01 CHANGES IN CONTROL OF REGISTRANT.

Pursuant to the terms of the Merger Agreement, a change in control of the Company occurred on October 17, 2012. The information disclosed under Item 2.01 is incorporated herein by reference. As a result of the Merger, the Company became a wholly-owned subsidiary of QEP.

The total purchase price paid pursuant to the Merger was approximately \$770,000, which consideration was funded from QEP’s cash and existing credit facilities.

ITEM 5.02 DEPARTURE OF DIRECTORS OR CERTAIN OFFICERS; ELECTION OF DIRECTORS; APPOINTMENT OF CERTAIN OFFICERS; COMPENSATORY ARRANGEMENTS OF CERTAIN OFFICERS.

Pursuant to the terms of the Merger Agreement, effective immediately prior to the Effective Time on October 17, 2012, each of S. Daniel Ponce, Lisa M. Brock, Milton J. Wallace, Morton L. Weinberger, and Howard L. Ehler resigned from the board of directors of the Company, and Lewis Gould and Leonard Gould became the directors of the Company. Also in connection with the merger, Howard L. Ehler’s employment as the Company’s Chief Operating Officer, Principal Operating Officer and Principal Financial Officer has been terminated as of October 17, 2012.

ITEM 5.03 AMENDMENTS TO ARTICLES OF INCORPORATION OR BY-LAWS; CHANGE IN FISCAL YEAR

Pursuant to the terms of the Merger Agreement, on October 17, 2012, the Company's certificate of incorporation and bylaws were amended and restated in their entirety to be identical to the certificate of incorporation and bylaws of Merger Sub. Copies of the Company's articles of incorporation and bylaws are attached hereto as Exhibits 3.1 and 3.2, respectively.

ITEM 5.07.SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS.

On October 17, 2012, the Company held a special meeting of shareholders to consider and vote on a proposal to adopt the Merger Agreement providing for the Merger. The information disclosed under Item 2.01 is incorporated herein by reference.

The proposal to adopt the Merger Agreement was approved by the Company's shareholders holding approximately 63.5% of the outstanding shares. The results of the vote on the proposal were:

For	Against	Abstain	Broker non-votes
1,628,650	103,443	CUSIP	
		No. 338479108	

SCHEDULE 13G/A

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NAME OF REPORTING PERSONS

1 Guggenheim Partners, LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See
Instructions)
(a) (b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5 SOLE VOTING POWER

0

6 SHARED VOTING POWER

608,266

7 SOLE DISPOSITIVE POWER

0

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

SHARED DISPOSITIVE POWER

8

608,266

9
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

608,266

10
CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

0
11
PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.17%
12
TYPE OF REPORTING PERSON (See Instructions)

HC



CUSIP No. 338479108

SCHEDULE 13G/A

Page 4 of 15 Pages

NAME OF REPORTING PERSONS

1

GP Holdco, LLC

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

2

(a) (b)

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4

Delaware

SOLE VOTING POWER

5

0

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON

SHARED VOTING POWER

6

608,266

SOLE DISPOSITIVE POWER

7

0

WITH

SHARED DISPOSITIVE POWER

8

608,266

9

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

608,266

10

CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

0

11

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.17%

12

TYPE OF REPORTING PERSON (See Instructions)

HC



CUSIP No. 338479108

SCHEDULE 13G/A

Page 5 of 15 Pages

NAME OF REPORTING PERSONS

1

GPFT Holdco, LLC

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

2

(a) (b)

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4

Delaware

SOLE VOTING POWER

5

0

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON

SHARED VOTING POWER

6

608,266

SOLE DISPOSITIVE POWER

7

0

WITH

SHARED DISPOSITIVE POWER

8

608,266

9

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

608,266

10

CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

0

11

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.17%

12

TYPE OF REPORTING PERSON (See Instructions)

HC



CUSIP No. 338479108

SCHEDULE 13G/A

Page 6 of 15 Pages

NAME OF REPORTING PERSONS

1

Guggenheim Funds Services Holdings, LLC

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

2

(a) (b)

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4

Delaware

SOLE VOTING POWER

5

0

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON

SHARED VOTING POWER

6

608,266

SOLE DISPOSITIVE POWER

7

0

WITH

SHARED DISPOSITIVE POWER

8

608,266

9

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

608,266

10

CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

0

11

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.17%

12

TYPE OF REPORTING PERSON (See Instructions)

HC



CUSIP No. 338479108

SCHEDULE 13G/A

Page 7 of 15 Pages

NAME OF REPORTING PERSONS

1

Guggenheim Funds Services, LLC

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

2

(a) (b)

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4

Delaware

SOLE VOTING POWER

5

0

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON

SHARED VOTING POWER

6

608,266

SOLE DISPOSITIVE POWER

7

0

WITH

SHARED DISPOSITIVE POWER

8

608,266

9
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

608,266

10
CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

11
PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.17%

12
TYPE OF REPORTING PERSON (See Instructions)

HC



CUSIP No. 338479108

SCHEDULE 13G/A

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NAME OF REPORTING PERSONS

1

Guggenheim Funds Distributors, LLC

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

2

(a) (b)

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4

Delaware

SOLE VOTING POWER

5

0

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON

SHARED VOTING POWER

6

608,266

SOLE DISPOSITIVE POWER

7

0

WITH

SHARED DISPOSITIVE POWER

8

608,266

9

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

608,266

10

CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

0

11

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.17%

12

TYPE OF REPORTING PERSON (See Instructions)

IA, BD



CUSIP No. 338479108

SCHEDULE 13G/A

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NAME OF REPORTING PERSONS

1 Claymore Securities Defined Portfolios, Series 494, 592, 644, 661
 Guggenheim Defined Portfolios, Series 754, 761, 765, 766, 771, 781, 788, 789, 793, 812, 813, 833, 840,
 846, 853, 874, 876, 887, 894, 895, 909, 910, 911, 912, 921, 963, 965, 979, 980 & 982

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See
 Instructions)
 (a) (b)

3 SEC USE ONLY

CITIZENSHIP OR PLACE OF ORGANIZATION

4 Illinois

		SOLE VOTING POWER
	5	0
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON	6	SHARED VOTING POWER
		608,266
	7	SOLE DISPOSITIVE POWER
WITH		0
	8	SHARED DISPOSITIVE POWER
		608,266

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

608,266

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.17%
 12

TYPE OF REPORTING PERSON (See Instructions)

IV



CUSIP No. 338479108

SCHEDULE 13G/A

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Item 1. (a) Name of Issuer:

Flaherty & Crumrine/Claymore Total Return Fund Incorporated

(b) Address of Issuer's Principal Executive Offices:

301 E. Colorado Boulevard, Suite 720, Pasadena, CA 91101

Item 2.

(a) Name of Person Filing:

This Statement is filed by Guggenheim Capital, LLC, Guggenheim Partners, LLC, GP Holdco, LLC, GPFT Holdco, LLC, Guggenheim Funds Services Holdings, LLC, Guggenheim Funds Services, LLC and Guggenheim Funds Distributors, LLC ("GFD"). GFD is filing as Sponsor for Claymore Securities Defined Portfolios, Series 494, 592, 644, 661, Guggenheim Defined Portfolios, Series 754, 761, 765, 766, 771, 781, 788, 789, 793, 812, 813, 833, 840, 846, 853, 874, 876, 887, 894, 895, 909, 910, 911, 912, 921, 963, 965, 979, 980 & 982, (together "The Filing Entities"). This Statement relates to the shares of Common Stock (the "Shares"), of the Issuer beneficially owned directly by The Filing Entities. Guggenheim Capital, LLC is the majority owner of Guggenheim Partners, LLC, GP Holdco, LLC, GPFT Holdco, LLC, Guggenheim Funds Services Holdings, LLC, Guggenheim Funds Services, LLC and GFD. GFD is the Sponsor of The Filing Entities which beneficially own more than 5% of the Shares reported herein. GFD is a registered investment adviser under Section 203 of the Investment Advisers Act of 1940 and a broker dealer registered under Section 15 of the Securities and Exchange Act of 1934.

(b) Address of Principal Business Office, or, if none, Residence:

Guggenheim Capital, LLC: 227 West Monroe Street, Chicago, IL 60606

Guggenheim Partners, LLC: 227 West Monroe Street, Chicago, IL 60606

GP Holdco, LLC: 227 West Monroe Street, Chicago, IL 60606

GPFT Holdco, LLC: 227 West Monroe Street, Chicago, IL 60606

Guggenheim Funds Services Holdings, LLC: 2455 Corporate West Dr., Lisle, IL 60532

Guggenheim Funds Services, LLC: 2455 Corporate West Dr., Lisle, IL 60532

Guggenheim Funds Distributors, LLC: 2455 Corporate West Dr., Lisle, IL 60532

(c) Citizenship:

Guggenheim Capital, LLC is a Delaware limited liability company.

Guggenheim Partners, LLC is a Delaware limited liability company.

GP Holdco, LLC is a Delaware limited liability company.

GPFT Holdco, LLC is a Delaware limited liability company.

Guggenheim Funds Services Holdings, LLC is a Delaware limited liability company.

Guggenheim Funds Services, LLC is a Delaware limited liability company.

Guggenheim Funds Distributors, LLC is a Delaware limited liability company.

(d) Title of Class of Securities:

Common Stock

(e) CUSIP Number:

338479108



Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
 - (b) Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
 - (c) Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
 - (d) Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
 - (e) An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E).
 - (f) An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F).
 - (g) A parent holding company or control person in accordance with §240.13d-1(b)(1)(ii)(G).
 - (h) A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
 - (i) A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3).
 - (j) A non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J).
-
-

CUSIP No. 338479108

SCHEDULE 13G/A

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Item 4. Ownership

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned:

As of December 31, 2012, Guggenheim Capital, LLC may be deemed the beneficial owner of 608,266 Shares, which amount includes 608,266 Shares beneficially owned directly by The Filing Entities, and indirectly by Guggenheim Funds Distributors, LLC, Guggenheim Funds Services, LLC, Guggenheim Funds Services Holdings, LLC, GPFT Holdco, LLC, GP Holdco, LLC and Guggenheim Partners, LLC.

(b) Percent of class:

6.17% of the Common Stock

(c) Number of shares as to which the person has:

Guggenheim Capital, LLC

(i) Sole power to vote or to direct the vote: 0

(ii) Shared power to vote or to direct the vote: See Item 4(a) above. 608,266

(iii) Sole power to dispose or to direct the disposition of: 0

(iv) Shared power to dispose or to direct the disposition of: See Item 4(a) above. 608,266

Guggenheim Partners, LLC

(i) Sole power to vote or to direct the vote: 0

(ii) Shared power to vote or to direct the vote: See Item 4(a) above. 608,266

(iii) Sole power to dispose or to direct the disposition of: 0

(iv) Shared power to dispose or to direct the disposition of: See Item 4(a) above. 608,266

GP Holdco, LLC

(i) Sole power to vote or to direct the vote: 0

(ii) Shared power to vote or to direct the vote: See Item 4(a) above. 608,266

(iii) Sole power to dispose or to direct the disposition of: 0

(iv) Shared power to dispose or to direct the disposition of: See Item 4(a) above. 608,266

GPFT Holdco, LLC

(i) Sole power to vote or to direct the vote: 0

(ii) Shared power to vote or to direct the vote: See Item 4(a) above. 608,266

(iii) Sole power to dispose or to direct the disposition of: 0

(iv) Shared power to dispose or to direct the disposition of: See Item 4(a) above. 608,266

Guggenheim Funds Services Holdings, LLC

(i) Sole power to vote or to direct the vote: 0

(ii) Shared power to vote or to direct the vote: See Item 4(a) above. 608,266

(iii) Sole power to dispose or to direct the disposition of: 0

(iv) Shared power to dispose or to direct the disposition of: See Item 4(a) above. 608,266

Guggenheim Funds Services, LLC

(i) Sole power to vote or to direct the vote: 0

(ii) Shared power to vote or to direct the vote: See Item 4(a) above. 608,266

(iii) Sole power to dispose or to direct the disposition of: 0

(iv) Shared power to dispose or to direct the disposition of: See Item 4(a) above. 608,266

Guggenheim Funds Distributors, LLC

(i) Sole power to vote or to direct the vote: 0

(ii) Shared power to vote or to direct the vote: See Item 4(a) above. 608,266

(iii) Sole power to dispose or to direct the disposition of: 0

(iv) Shared power to dispose or to direct the disposition of: See Item 4(a) above. 608,266



CUSIP No. 338479108

SCHEDULE 13G/A

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Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the class of securities, check the following o.

Item 6. Ownership of More Than Five Percent on Behalf of Another Person

Certain advisory clients of Guggenheim Funds Distributors, LLC have the right to receive or the power to direct the receipt of dividends from or the profits from the sale of the Shares reported herein.

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reported on by the Parent Holding Company or Control Person

See disclosure in Item 2 hereof.

Item 8. Identification and Classification of Members of the Group

Not Applicable

Item 9. Notice of Dissolution of Group

Not Applicable

Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

CUSIP No. 338479108

SCHEDULE 13G/A

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 14, 2013

Guggenheim Capital, LLC

By: Robert Saperstein

By: /s/ Robert Saperstein

Name: Robert Saperstein

Title: Managing Director, Senior Regulatory Counsel

Guggenheim Partners, LLC

By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein

Name: Robert Saperstein

Title: Managing Director, Senior Regulatory Counsel

GP Holdco, LLC

By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein

Name: Robert Saperstein

Title: Managing Director, Senior Regulatory Counsel

GPFT Holdco, LLC

By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein

Name: Robert Saperstein
Title: Managing Director, Senior Regulatory Counsel

Guggenheim Funds Services Holdings, LLC
By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein
Name: Robert Saperstein
Title: Managing Director, Senior Regulatory Counsel

Guggenheim Funds Services, LLC
By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein
Name: Robert Saperstein
Title: Managing Director, Senior Regulatory Counsel

Guggenheim Funds Distributors, LLC
By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein
Name: Robert Saperstein
Title: Managing Director, Senior Regulatory Counsel

CUSIP No. 338479108

SCHEDULE 13G/A

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JOINT FILING AGREEMENT

The undersigned hereby agree that the statement on Schedule 13G with respect to the Common Stock of Flaherty & Crumrine/Claymore Total Return Fund Incorporated, dated as of February 14, 2013 is, and any amendments thereto (including amendments on Schedule 13D) signed by each of the undersigned shall be, filed on behalf of each of us pursuant to and in accordance with the provisions of Rule 13d-1(k) under the Securities Exchange Act of 1934, as amended.

Dated: February 14, 2013

Guggenheim Capital, LLC

By: Robert Saperstein

By: /s/ Robert Saperstein

Name: Robert Saperstein

Title: Managing Director, Senior Regulatory Counsel

Guggenheim Partners, LLC

By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein

Name: Robert Saperstein

Title: Managing Director, Senior Regulatory Counsel

GP Holdco, LLC

By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein

Name: Robert Saperstein

Title: Managing Director, Senior Regulatory Counsel

GPFT Holdco, LLC

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By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein

Name: Robert Saperstein

Title: Managing Director, Senior Regulatory Counsel

Guggenheim Funds Services Holdings, LLC

By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein

Name: Robert Saperstein

Title: Managing Director, Senior Regulatory Counsel

Guggenheim Funds Services, LLC

By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein

Name: Robert Saperstein

Title: Managing Director, Senior Regulatory Counsel

Guggenheim Funds Distributors, LLC

By: Guggenheim Capital, LLC, parent company

By: /s/ Robert Saperstein

Name: Robert Saperstein

Title: Managing Director, Senior Regulatory Counsel