Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 06/29/2012 and ending 06/28/2013

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
WILLOW RUN FOODS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 07/02/1988

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

WILLOW RUN FOODS, INC.

PO BOX 1350
BINGHAMTON, NY 13902

2b Employer Identification Number (EIN)
15-0528865

2c Sponsor's telephone number
607-338-5221

2d Business code (see instructions)
722300

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	03/24/2014	JAMES DONOVAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	475
6 Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a Active participants	**6a**	309
b Retired or separated participants receiving benefits	**6b**	147
c Other retired or separated participants entitled to future benefits	**6c**	58
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	514
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	3
f Total. Add lines **6d** and **6e**	**6f**	517
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	517
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	21
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2P 2Q 3F

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 06/29/2012 and ending 06/28/2013

A Name of plan
WILLOW RUN FOODS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
WILLOW RUN FOODS, INC.

D Employer Identification Number (EIN)
15-0528865

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	32401875	37952646
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	32401875	37952646
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	32401875	37952646

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1814743	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1814743
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	4788485	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		4788485

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		6603228
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1052457	
(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)		1052457
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1052457
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		5550771
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) [X] 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 [X] No

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

(1) Name: PIAKER & LYONS, P.C. **(2)** EIN: 16-1152552

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 06/29/2012 and ending 06/28/2013

A Name of plan
WILLOW RUN FOODS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
WILLOW RUN FOODS, INC.

D Employer Identification Number (EIN)
15-0528865

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**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 16-1455110

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☒ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☒ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☒ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☒ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

WILLOW RUN FOODS, INC.

EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS

JUNE 28, 2013

Officers:
James J. Lewis, CPA*, ABV, CVA+
Alan D. Piaker, CPA
Ronald L. Simons, CPA
Roy E. Fuller, CPA
John R. May, CPA*
Angelo J. Gallo, CPA
Richard A. Lynch, CPA
Amy E. Brown, CPA**
Janeen F. Sutryk, CPA*

Members of:
American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants

Piaker & Lyons
CERTIFIED PUBLIC ACCOUNTANTS
Established in 1955

(607) 729-9373
Fax: (607) 729-6893
Website: pnlcpa.com

Philip M. Piaker, CPA
(1921-2003)
Abraham L. Piaker, CPA
(1925-2005)

Of Counsel:
Allan R. Lyons, CPA
Kenneth L. Coleman, CPA

*Also Licensed in Pennsylvania
**Also Licensed in Maryland

Also Member of:
+National Association of Certified Valuation Analysts
*Pennsylvania Institute of Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To The Trustees
Willow Run Foods, Inc.
Employee Stock Ownership Plan

Report on the Financial Statements

We have audited the financial statements of **WILLOW RUN FOODS, INC. EMPLOYEE STOCK OWNERSHIP PLAN**, which comprise the statements of net assets available for benefits as of June 28, 2013 and June 29, 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the supplementary schedule as of June 28, 2013.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The Trustees
Willow Run Foods, Inc.
Employee Stock Ownership Plan

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Willow Run Foods, Inc. Employee Stock Ownership Plan as of June 28, 2013 and June 29, 2012, and the changes in net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental Schedule of Assets Held at End of Year, referred to as "supplemental information," is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA). Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Piaker & Lyons, P.C.

PIAKER & LYONS, P.C.

Binghamton, New York
January 27, 2014

WILLOW RUN FOODS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
JUNE 28, 2013 AND JUNE 29, 2012

	June 28, 2013			June 29, 2012		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
ASSETS						
Investment In Willow Run Foods, Inc. Common Stock, At Fair Value	$ 37,952,646	$ -	$ 37,952,646	$ 32,401,875	$ 783,958	$ 33,185,833
Employer Contributions Receivable	-	-	-	-	432,922	432,922
TOTAL ASSETS	37,952,646	-	37,952,646	32,401,875	1,216,880	33,618,755
LIABILITIES						
Loan Payable	-	-	-	-	1,610,257	1,610,257
NET ASSETS AVAILABLE FOR BENEFITS	$ 37,952,646	$ -	$ 37,952,646	$ 32,401,875	$ (393,377)	$ 32,008,498

The accompanying notes are an integral part of the financial statements.

WILLOW RUN FOODS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED JUNE 28, 2013 AND JUNE 29, 2012

	June 28, 2013			June 29, 2012		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Net Unrealized Appreciation in Fair Value of Company Stock	$ 4,788,485	$ 116,348	$ 4,904,833	$ 754,620	$ 47,602	$ 802,222
Allocations of 773 and 1169 Shares of Common Stock of Willow Run Foods, Inc. at Fair Value in 2013 and 2012, Respectively	900,306	-	900,306	1,185,202	-	1,185,202
Employer Contributions						
Principal	-	1,177,335	1,177,335	-	1,645,764	1,645,764
Interest	-	16,540	16,540	-	72,969	72,969
Cash	914,437	-	914,437	385,593	-	385,593
Total Increases	6,603,228	1,310,223	7,913,451	2,325,415	1,766,335	4,091,750
Interest Expense	-	16,540	16,540	-	72,969	72,969
Distributions to Participants	1,052,457	-	1,052,457	1,002,342	-	1,002,342
Allocations of 773 and 1169 Shares of Common Stock of Willow Run Foods, Inc. at Fair Value in 2013 and 2012, Respectively	-	900,306	900,306	-	1,185,202	1,185,202
Total Deductions	1,052,457	916,846	1,969,303	1,002,342	1,258,171	2,260,513
Net Increase	5,550,771	393,377	5,944,148	1,323,073	508,164	1,831,237
Net Assets Available for Benefits:						
Beginning of Year	32,401,875	(393,377)	32,008,498	31,078,802	(901,541)	30,177,261
End of Year	$ 37,952,646	$ -	$ 37,952,646	$ 32,401,875	$ (393,377)	$ 32,008,498

The accompanying notes are an integral part of the financial statements.

WILLOW RUN FOODS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS
JUNE 28, 2013

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION

Willow Run Foods, Inc. (the Company) established the Willow Run Foods, Inc. Employee Stock Ownership Plan effective as of July 2, 1988. The Plan has operated as a leveraged employee stock ownership plan (ESOP), and is designed to comply with an employee stock ownership plan under Sections 401(a) and 4975(e)(7) of the Internal Revenue Code of 1986, as well as Section 407(d)(6) of ERISA. As further described in Note 6, the Plan completed its loan obligation and as of June 28, 2013, is operating as a non-leveraged ESOP. The Plan is administered by the committee of ESOP trustees appointed by the Board of Directors of Willow Run Foods, Inc.

The Plan purchased Company common shares using the proceeds of a bank borrowing to Willow Run Foods, Inc., and then loaned on similar terms from the Company to the ESOP. The ESOP holds the stock in a trust established under the Plan. The loan was to be repaid over a period of ten years by fully deductible Company contributions to the trust fund. As the Plan made each payment of principal, an appropriate percentage of stock was allocated to eligible employees' accounts in accordance with applicable regulations under the Code.

The borrowing was collateralized by the unallocated shares of stock. The lender has no rights against shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan for the years ended June 28, 2013 and June 29, 2012, present separately the assets and liabilities and changes therein pertaining to:

a. the accounts of employees with vested and unvested rights in allocated stock (Allocated) and
b. stock not yet allocated to employees (Unallocated).

Employees of the Company become eligible to participate in the Plan after six months of service if they worked at least 1,000 hours during such plan year. Participants who do not have at least 1,000 hours of service and six months of service during such plan year, or are not employed on the last working day of a plan year are generally not eligible for an allocation of Company contributions for such year.

No distributions from the Plan will be made until a participant retires, becomes disabled, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), or otherwise terminates employment with the Company. All benefits paid under the plan will be paid in cash. The distribution of benefits attributable to the stock purchased with the Employee Stock Ownership Plan loans will be paid as follows. For shares purchased with proceeds from the 1989 loan, the distribution will be made in five annual installments beginning the year after the end of the plan year in which a participant terminates employment. For shares purchased with the proceeds of the 1993 or 2003 loans, the distribution will start the later of five years after termination or the year after the end of the plan year in which the Plan makes the final loan payment. In the case of death, disability or normal retirement, the distributions will be made in five annual installments beginning the year after the end of the plan year in which the participant terminates employment without reference to the loan status of any allocations. For stock allocated from discretionary contributions not connected to any loan (re-issued treasury stock), distributions will be made in five annual installments beginning the year after the end of the plan year in which the participant terminates employment.

NOTE 1 - PLAN DESCRIPTION AND BASIS OF PRESENTATION (Continued)

The Company reserves the right to terminate the Plan at any time by action of the board of directors. If the Plan is terminated, all participants will automatically become fully vested in their account balances as of the date of termination. As a leveraged ESOP, upon termination, either in whole or in part, all outstanding debt related to the shares being terminated was required to be repaid or refinanced. The ESOP repaid the debt using employer contributions to the plan, the proceeds from selling suspense shares to the employer or to another party, or some combination of these. The law limits the shares employers may reacquire to the number of shares with a fair value equal to the applicable unpaid debt and requires that the remaining shares, if any, be allocated to participants.

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of shares of the Company's common stock released by the Trustees from the unallocated account and forfeitures of terminated participants' non-vested accounts. Only those participants who are eligible employees of the Company as of the last day of the plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to total eligible compensation.

If a participant's employment with the Company ends for any reason other than retirement, permanent disability or death, he or she will vest in the balances in his or her account based on date of hire and total years of service with the Company. Participants hired prior to July 1, 1995 vest 20% per year of service and are 100% vested after five years of service. Participants hired after June 30, 1995, with no hours of service after June 28, 2013, vest 20% after three years of service and 20% each subsequent year of service; they are 100% vested after seven years of service. Participants hired after June 30, 1995, with an hour of service on or after June 28, 2013, vest 20% after two years of service and 20% each subsequent year of service; they are 100% vested after six years of service.

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. Each qualified participant may elect to transfer up to 25% of his or her account balance in each of the first five years of this period. In the final year, the qualified participant may transfer up to 50% of his or her account balance. These elections must be made within ninety days after the close of each plan year.

Each participant is entitled to exercise voting rights if the value of employer securities constitutes more than ten percent of the assets of the Trust. The participant will be entitled to vote the shares allocated to their account with respect to any merger or consolidation, recapitalization, reclassification, liquidation, dissolution, or sale of substantially all assets, which must be approved by the shareholders of the Employer. With respect to these matters, the Trustees will vote all unallocated shares held as security for the loan, and will vote any shares that are not voted by participants. On all other matters requiring a vote of the shareholders, the Trustees will direct the vote of any shares held by the Trust.

As of June 28, 2013 and June 29, 2012, forfeited, non-vested accounts totaled $271,327 and $347,142, respectively. These accounts were reallocated to participants during the year forfeited in the same manner as employee contributions.

Administrative costs of the Plan are paid by the company.

For a more complete description of relevant plan features, reference should be made to the Summary Plan Description published by the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition – The common shares of the Company are valued at estimated fair value. See Note 9 for discussion of fair value measurement.

Net appreciation includes the Plan's gains and losses on investment held during the year.

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

Risks and Uncertainties – The Plan investments consist primarily of the Company's common stock, which is exposed to various risks such as interest rate, market and credit risks, as well as valuation assumptions based on earnings, cash flows and/or other such techniques. Due to the level of risk associated with the investment in the common stock and to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in the value of the common stock will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Subsequent Events – The Plan has evaluated events and transactions that occurred between June 28, 2013 and January 27, 2014, which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements.

NOTE 3 - TAX STATUS

The plan obtained its latest determination letter on September 16, 2013, in which the Internal Revenue Service (IRS) stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Therefore, no provision for income taxes has been included in the Plan's financial statements. Although the Plan has been amended since the Plan document was submitted to the IRS for review, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of June 28, 2013, 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 for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

NOTE 4 - ADMINISTRATION OF PLAN ASSETS

The Plan's assets, which consist principally of Willow Run Foods, Inc. common shares, are administered by the Trustees of the Plan.

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

NOTE 5 - NONPARTICIPANT-DIRECTED INVESTMENTS

The Plan's investments at June 28, 2013 and June 29, 2012 are presented in the following table:

	2013		2012	
	Allocated	Unallocated	Allocated	Unallocated
Common Shares:				
Number of Shares	32,607	-	31,970	773
Cost	$ 23,260,816	$ -	$ 21,934,464	$ 935,567
Fair Value	37,952,646	-	32,401,875	783,958

NOTE 6 - LOAN PAYABLE

During June 2003, the Plan entered into a transaction with the sole remaining non-ESOP shareholder of the Company for 9,666 shares. The consideration for the purchase was $11,691,027 financed via a term loan with M&T Bank. Terms of the agreement required monthly payments of fixed principal and interest with interest at LIBOR plus 170 Basis Points. For the initial thirty-six months, monthly principal payments were $62,500. For the second thirty-six month period, monthly principal payments were $83,333, and for the remaining forty-seven months of the loan, monthly principal payments were $134,188. A final payment of any outstanding principal and interest was made in June 2013.

The term loan was secured by the unallocated shares of common stock as well as essentially all of the non-real estate assets of the Company.

The Company loaned the proceeds of the above-described loan to the ESOP on the identical terms described above. The proceeds were used to acquire 9,666 shares of Company common stock.

NOTE 7 - EMPLOYER CONTRIBUTIONS

The Company is obligated to make contributions in cash to the Plan which equals the amount necessary to enable the Plan to make its regularly scheduled payments of principal and interest due on its loan. For the year ended June 28, 2013, the Company did not make an additional payment on the ESOP loan as the final payment was made during the year. For the year ended June 29, 2012, the Company committed to make an additional payment on the ESOP loan in the amount of $432,922. As such, an additional 358 shares were released for the year ended June 29, 2012. Since the additional payment of $432,922 was not made until after June 29, 2012, the amount was reflected as employer contributions receivable on the accompanying financial statements.

NOTE 8 - REPURCHASE OBLIGATION

The Company has an obligation to repurchase the ESOP shares surrendered by employees upon retirement or termination of employment. As of June 28, 2013, the Company has an obligation to repurchase 7,381.3362 shares. The payment dates and amounts based on the most recent fair market value appraisal of repurchase obligations for known departed employees as of June 28, 2013 are as follows:

Year Ending June 27, 2014	1,456,518
Year Ending June 26, 2015	1,167,078
Year Ending June 24, 2016	1,011,129
Year Ending June 30, 2017	850,090
Year Ending June 29, 2018	812,801
Thereafter	3,293,669

NOTE 9 - FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America (GAAP) establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This 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 asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 28, 2013 and June 29, 2012.

The fair value of the Willow Run Foods, Inc. common stock held by the plan is valued at fair value based upon an independent appraisal. This appraisal considers a combination of the asset, market and income valuation techniques consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity market comparables and estimated fair value of company assets and liabilities. These approaches yield various conclusions and require the appraiser to exercise judgment, either by weighing these values or deciding one value over the other is the appropriate fair value. For the years ended June 28, 2013 and June 29, 2012, the appraiser determined that the asset approach yielded the appropriate fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

NOTE 9 - FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 28, 2013 and June 29, 2012:

	Assets at Fair Value	
June 28, 2013	Level 3	Total
Investment in Willow Run Foods, Inc. Common Stock	$ 37,952,646	$ 37,952,646
June 29, 2012		
Investment in Willow Run Foods, Inc. Common Stock	$ 33,185,833	$ 33,185,833

	Level 3 Assets Year Ended June 28, 2013 Investment in Willow Run Foods, Inc. Common Stock	Level 3 Assets Year Ended June 29, 2012 Investment in Willow Run Foods, Inc. Common Stock
Balance, beginning of year	$ 33,185,833	$ 33,000,360
Unrealized gains relating to assets still held at the reporting date	4,904,833	802,222
Shares distributed to participants	(138,020)	(616,749)
Balance, end of year	$ 37,952,646	$ 33,185,833
The amount of total gains or losses for the period included in changes in net assets attributable to the change in unrealized gains or losses relating to assets still held at the reporting date	$ 4,904,833	$ 802,222

Gains and losses included in changes in net assets for the period above are reported in net unrealized appreciation in fair value of Company stock in the Statement of Changes in Net Assets Available for Benefits.

NOTE 10 - PLAN AMENDMENTS

In November 2012, the Plan was amended to revise the definition of employer securities to comply with IRS requirements and to modify the pass through voting provision to further explain participant voting rights applicable if the Company has stock that must be registered under section 12 of the Securities and Exchange Act of 1934.

In January 2013, the Plan was amended to incorporate changes to the vesting schedule as required by the Pension Protection Act of 2006.

NOTE 11 - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in the Company's common stock. This is a related party and party-in-interest transaction. The Plan also utilizes certain service providers. Such parties are parties-in-interest under ERISA.

WILLOW RUN FOODS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
JUNE 28, 2013
EIN: 15-0528865
ATTACHMENT TO 2012 FORM 5500 Schedule H, Line 4i
SCHEDULE OF ASSETS HELD AT END OF YEAR

(a)	(b) Identity of issue, borrower, lessor or similar party	(c)Description of Investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Willow Run Foods, Inc.	32,607 Shares of $1 Par Value Common Stock	$ 23,260,816	$ 37,952,646

* Denotes Party-in-interest

The accompanying notes are an integral part of the financial statements.

WILLOW RUN FOODS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
JUNE 28, 2013
EIN: 15-0528865
ATTACHMENT TO 2012 FORM 5500 Schedule H, Line 4i
SCHEDULE OF ASSETS HELD AT END OF YEAR

(a)	(b) Identity of issue, borrower, lessor or similar party	(c)Description of Investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Willow Run Foods, Inc.	32,607 Shares of $1 Par Value Common Stock	$ 23,260,816	$ 37,952,646

* Denotes Party-in-interest

The accompanying notes are an integral part of the financial statements.