Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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
SQUARE-H BRANDS INC

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1997

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

SQUARE-H BRANDS INC

2731 SOUTH SOTO STREET
LOS ANGELES, CA 90058

2b Employer Identification Number (EIN)
95-4539403

2c Sponsor's telephone number
323-267-4600

2d Business code (see instructions)
311110

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.	07/03/2014	DIXIE SAWYER
	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:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	157
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**	120
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	31
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	151
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	151
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	127
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 3D 2T

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)	[X]	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)	[X]	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)	[X]	1	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
SQUARE-H BRANDS INC

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SQUARE-H BRANDS INC

D Employer Identification Number (EIN)
95-4539403

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

TRANSAMERICA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0989781	86231	801955		01/01/2012	12/31/2012

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
4178	

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

UBS FINANCIAL SERVICES

GARY J HANDLER
1000 HARBOR BLVD ATT ED CASE
WEEHAWKEN, NJ 07087

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4178			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	1805480

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ STABLE VALUE

b	Balance at the end of the previous year			7b	16054
c	Additions: (1) Contributions deposited during the year	7c(1)	1182		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	195		
	(4) Transferred from separate account	7c(4)	65432		
	(5) Other (specify below)	7c(5)	1608		
	▶ LOAN REPAY				
	(6) Total additions			7c(6)	68417
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	84471
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	27947		
	(2) Administration charge made by carrier	7e(2)	271		
	(3) Transferred to separate account	7e(3)	17		
	(4) Other (specify below)	7e(4)	10764		
	▶ NEW LOANS				
	(5) Total deductions			7e(5)	38999
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	45472

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan	**B** Three-digit plan number (PN) ▶	
SQUARE-H BRANDS INC		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
SQUARE-H BRANDS INC	95-4539403	

Part I Service Provider Information (see instructions)

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).. . . . . [X] 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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

(b) Enter name and EIN or address of person who provided you disclosure 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

(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

(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

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)

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 52 62 64 67	RECORDKEEPER	8629	Yes [X] No [ ]	Yes [X] No [ ]		Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

(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)

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
SQUARE-H BRANDS INC

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SQUARE-H BRANDS INC

D Employer Identification Number (EIN)
95-4539403

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

a Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON FOREIGN RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-143	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: GOLDMAN SACHS MID-CAP OPPORTUN			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-147	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S&P MID CAP INDEX RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-036	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	326
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT INC			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-047	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	9068
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 201			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-048	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	616899
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 202			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-049	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	235762
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 203			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-050	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	103376

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 204			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-051	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	33193
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS OVERSEAS RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-083	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD REIT INDEX RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-099	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	107
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL-CAP INDEX RET O			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-107	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	33405
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 201			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-109	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	72039
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 202			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-110	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	154227
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 203			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-111	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	373492
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 204			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-112	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	33533
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 205			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-113	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	20113
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TOTAL STOCK MARKET IN			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-114	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	38993

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER INTERNATIONAL GROW			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-116	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	8405
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA EMERGING MARKETS INDEX RE			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-117	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	17222
a Name of MTIA, CCT, PSA, or 103-12 IE: ALGER CAPITAL APPRECIATION RET			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-132	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	970
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS BALANCED RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-231	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	54
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK EQUITY DIVIDEND RET			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-240	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	25332
a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO ADVANTAGE SMALL CA			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-256	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: PRUDENTIAL JENNISON NATURAL RE			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-272	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
a Name of MTIA, CCT, PSA, or 103-12 IE: DELAFIELD RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-285	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	593
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO TOTAL RETURN RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-312	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3910
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO CHARTER RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-376	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	633

a Name of MTIA, CCT, PSA, or 103-12 IE: PRUDENTIAL JENNISON SMALL COMP

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-476	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: CLEARBRIDGE SMALL CAP GROWTH R

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-380	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6182

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 205

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-505	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16889

a Name of MTIA, CCT, PSA, or 103-12 IE: OAKMARK INTERNATIONAL RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-539	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 218

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA U.S. TARGETED VALUE PORTFO

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-527	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 531

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
SQUARE-H BRANDS INC

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SQUARE-H BRANDS INC

D Employer Identification Number (EIN)
95-4539403

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)	113876	124448
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1474521	1805474
(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)	16055	45473
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1604452	1975395
	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	1604452	1975395

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)	56961	
	(B) Participants	2a(1)(B)	158714	
	(C) Others (including rollovers)	2a(1)(C)	2456	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		218131
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)	4987	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4987
	(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)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(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)		249108
(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		195
d Total income. Add all **income** amounts in column (b) and enter total	2d		472421
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	90930	
(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)		90930
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		2753
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	7795	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		7795
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		101478
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		370943
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)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: SINGER LEWAK LLP **(2)** EIN: 95-2302617

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		250000
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		X	

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
SQUARE-H BRANDS INC

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SQUARE-H BRANDS INC

D Employer Identification Number (EIN)
95-4539403

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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

EIN(s): 42-6362604

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):

SQUARE-H BRANDS, INC. 401(K) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2013

SQUARE-H BRANDS, INC. 401(K) PLAN
TABLE OF CONTENTS
December 31, 2013

	Page
INDEPENDENT AUDITOR'S REPORT	1 – 2
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Plan Benefits	3
Statement of Changes in Net Assets Available for Plan Benefits	4
Notes to Financial Statements	5 – 14
SUPPLEMENTAL INFORMATION	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	15

SingerLewak LLP

www.SingerLewak.com

Los Angeles
Orange County
Woodland Hills
Monterey Park
Silicon Valley
San Francisco

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Square-H Brands, Inc. 401(k) Plan
Los Angeles, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Square-H Brands, Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Transamerica Life Insurance Company, the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2013, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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 schedule, other than that derived from the information certified or provided 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 the Employee Retirement Income Security Act of 1974.

SingerLewak LLP

Irvine, California
June 26, 2014

SQUARE-H BRANDS, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
December 31, 2013

ASSETS

	2013	2012
Investments, at fair value		
Pooled separate accounts	$ 1,805,474	$ 1,474,521
Group annuity contract	45,473	16,055
Total investments at fair value	1,850,947	1,490,576
Receivables		
Participant contributions	3,835	1,968
Employer contributions	1,344	2,140
Notes receivable from participants	124,448	113,876
Total receivables	129,627	117,984
Net assets available for benefits	**$ 1,980,574**	**$ 1,608,560**

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

SQUARE-H BRANDS, INC. 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

For the Year Ended December 31, 2013

Additions to net assets attributed to	
Income	
Net appreciation in fair value of investments	$ 249,108
Interest and dividends	5,164
Total income	254,272
Contributions	
Participant	160,581
Employer	56,166
Rollovers	2,457
Total contributions	219,204
Total additions	473,476
Deductions from net assets attributed to	
Benefits paid to participants	93,683
Administrative expenses	7,779
Total deductions	101,462
Net increase	372,014
Net assets available for benefits, beginning of year	1,608,560
Net assets available for benefits, end of year	**$ 1,980,574**

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

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of Square-H Brands, Inc. 401(k) Plan (the "Plan") is provided for general information only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General
The Plan was adopted in April 1997 as a voluntary employee contribution plan for the benefit of employees of Square-H Brands, Inc. (the "Sponsor").

The Plan is a defined contribution plan established by the Sponsor under the provision of Section 401(k) of the Internal Revenue Code ("IRC"). The Plan is administered by the management of the Sponsor and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Administration
The Plan is administered by a Plan Committee. At the direction of the Plan Committee, the trustee has the responsibility to invest, hold, and distribute all monies, securities, and assets held by the trustee for the benefit of the participants and their beneficiaries. The Plan's trustee is Transamerica Life Insurance Company. The trustee provides a quarterly statement to each participant. The statement shows the contributions and earnings credited to each individual account. A participant can request a statement at any time by calling a toll-free number.

Eligibility
The Plan covers substantially all salaried and other non-bargaining employees of the Sponsor over the age of twenty-one (21). Employees who complete three (3) months of service are eligible to join the Plan. Enrollment can occur on the first day of the next calendar month after meeting the service requirement.

Participant Contributions
Employees may contribute, on a pre-tax basis, up to a maximum dollar amount as specified in the Internal Revenue Code. Participants who have attained age fifty (50) before the end of the Plan year are eligible to make catch-up contributions. Contributions can be stopped as of any payroll period. Contributions can be resumed on the next entry period, and the contribution percentages can also be changed. Rollover contributions representing qualified Plan distributions and individual retirement accounts are permitted. No after-tax contributions are allowed.

Employer Contributions
Contributions to the Plan are made by the Sponsor in an amount equal to 50% of any such contributing participant's elective deferral, as determined at the sole discretion of the Sponsor. However, in applying this matching percentage, only elective deferrals up to 3% of the participant's compensation will be considered.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions, rollovers from qualified plans of the participant's previous employers, rollovers from individual retirement accounts, allocation of the Sponsor's contributions, and allocations of the Plan's earnings and administrative expenses. Each participant's account is credited with the participant's contribution and the Sponsor's matching contribution. Allocations of earnings and expenses are based on participant earnings or account balances, as defined.

Notes from Participants

Participants may borrow from their account a minimum of $1,000 up to a maximum of the lesser of 50% of their account balance, or $50,000 reduced by the highest outstanding loan balance in the prior 12 month period. The loans are collateralized by the balance in the participant's account and bear interest at the federal prime rate in effect on the date the loan is made, plus 1%. Current loan interest rates range from 4.25% to 6.25%. Loan terms are specified for each loan. Loans must be repaid within a five (5) year period, unless the loan is used to purchase a principal residence. A participant can only have two outstanding loans at any time.

Investment Elections

The investments of the Plan are self-directed by the participants into various investment options offered by the Plan. Investment elections may be changed online or through telephone access at any time.

Vesting

Participants are 100% vested in their own contributions. Employer contributions vest 100% upon entering the Plan.

Benefit Payments

Upon normal retirement, retirement due to permanent disability, death, termination and hardship, participant or the participants' beneficiaries are eligible to receive their vested interest in funds either in the form of payments beginning at age 70 ½ or in a lump-sum payment.

Subsequent Events

The Plan Administrator has evaluated subsequent events through June 26, 2014, the date the financial statements were issued.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual method of accounting and include only the assets, liabilities and changes in net assets of the Plan in conformity with accounting principles generally accepted in the United States of America.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive income fund because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits present the fair value of the investment contract as well as the adjustment of the fully benefit-responsive income contract from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Contributions by the participants are recognized in the period the participants' wages are earned. Withdrawals from the Plan for participant distributions are recognized when the amounts are paid to the participant, except for cases where refunds are due to the participants in order for the Plan to conform to IRC provisions. In addition, investment income is recorded when received by the trustee. Plan expenses are recorded when incurred.

Use of Estimates

The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein and, when applicable, disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Certain management fees and operating expenses charged to the Plan for investments in pooled separate accounts are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Notes from Participants

Notes from participants are measured at their unpaid principal balance plus any accrued unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid. As of December 31, 2013, there were no benefits payable to participants who elected to withdraw from the Plan.

Administrative Expenses

Most administrative expenses of maintaining the Plan are paid by the Sponsor. Loan application fees are charged to the individual participant's account. For the year ended December 31, 2013, administrative expenses paid by the Plan's participants totaled $7,779.

Recently Issued Accounting Pronouncement

In October 2012, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2012-04, Technical Corrections and Improvements ("ASU 2012-04"). The amendments in this update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in ASU 2012-04 will generally be effective for fiscal periods beginning after December 15, 2013, for nonpublic entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financial statements. The adoption of ASU 2012-04 is not expected to have a material impact on subsequent periods.

NOTE 3 – INVESTMENT INFORMATION CERTIFIED BY TRUSTEES

The following is a summary of the Plan's asset information as of December 31, 2013 and 2012, and for the year ended December 31, 2013, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by the trustee, Transamerica Life Insurance Company, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustees that information provided to the Plan Administrator by the trustees related to the following investments and notes receivable from participants are complete and accurate as of December 31, 2013. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the trustees, except for comparing such information certified by the trustees to information included in the Plan's financial statements and supplemental schedule.

NOTE 3 – INVESTMENT INFORMATION CERTIFIED BY TRUSTEES (Continued)

	2013	2012
Vanguard Target Retirement Ret 2015	$ 616,898*	$ 511,197*
Vanguard Target Retirement Ret 2030	373,492*	273,618*
Vanguard Target Retirement Ret 2025	235,762*	202,335*
Vanguard Target Retirement Ret 2020	154,227*	124,365*
Vanguard Target Retirement Ret 2035	103,376*	99,808*
Other investments certified by trustee	367,192	279,253
Total investments	**$ 1,850,947**	**$ 1,490,576**
Notes from participants	**$ 124,448**	**$ 113,876**

* Denotes single investments representing more than 5% of the Plan's net assets available for benefits as of December 31, 2013 and 2012.

The trustee also certified the completeness and accuracy of $249,108 of net appreciation in fair value of investments (including gains and losses on investments bought and sold, as well as held during the year) and $5,164 of interest and dividend income related to the aforementioned Plan assets for the year ended December 31, 2013. The Plan's interest and dividend income consisted of $195 attributable to the group annuity contract and $4,969 attributable to interest on participant loans. The net appreciation in investments is attributed entirely to the pooled separate accounts.

NOTE 4 – FAIR VALUE MEASUREMENTS

FASB Accounting Standards Codification No. 820, *Fair Value Measurements* ("ASC 820"), previously known as SFAS 157, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy under ASC 820 are described below:

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

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.

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

Following is a description of the valuation methodologies used for assets measured at fair value:

Pooled separate accounts:	Valued at the net asset value ("NAV") of shares/units held by the Plan at year end.
Group annuity contract:	Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

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

NOTE 4 – 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, 2013 and 2012:

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts				
Target date funds	$ 1,668,590	$ -	$ -	$ 1,668,590
Blend funds	77,693	-	-	77,693
Other funds	107	17,548	-	17,655
Value funds	25,925	-	-	25,925
Growth funds	7,206	8,405	-	15,611
Total pooled separate accounts	1,779,521	25,953	-	1,805,474
Group annuity contract	-	45,473	-	45,473
Total	**$ 1,779,521**	**$ 71,426**	**$ -**	**$ 1,850,947**

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts				
Target date funds	$ 1,348,540	$ -	$ -	$ 1,348,540
Blend funds	51,172	-	-	51,172
Other funds	16,542	16,329	-	32,871
Growth funds	15,279	-	-	15,279
Value funds	22,699	-	-	22,699
Bond funds	3,960	-	-	3,960
Total pooled separate accounts	1,458,192	16,329	-	1,474,521
Group annuity contract	-	16,055	-	16,055
Total	**$ 1,458,192**	**$ 32,384**	**$ -**	**$ 1,490,576**

NOTE 5 – FULLY BENEFIT RESPONSIVE INVESTMENT CONTRACT

The Plan maintains an investment in a group annuity contract (Transamerica Stable Value Compass Opt) with Transamerica Life Insurance Company ("Transamerica"), which is determined to be fully benefit-responsive. The contract is included in the financial statements at fair value as reported to the Plan by Transamerica. Transamerica maintains the contribution in a general account. The account is not a guaranteed interest contract and therefore there are no known cash flows that could be discounted. As a result, the fair value amount is equal to the contract value. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2013 was $45,473. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a monthly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The group annuity contract has no set maturity date.

There are not any events that allow the issuer to terminate the contract and which require the Plan Sponsor to settle at an amount different than the contract value paid either within 30 days or over time.

	2013	2012
Average yields		
Based on actual earnings	0.50%	0.57%
Based on interest rate credited to participants	0.50%	0.57%

NOTE 6 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Transamerica Life Insurance Company. Transamerica Life Insurance Company is the trustee of the Plan, and therefore, these transactions qualify as "party-in-interest" transactions permitted by the United States Department of Labor's Rules and Regulations. Fees paid by the Plan to the trustee amounted to $7,779 for the year ended December 31, 2013. Administrative fees related to the plan's existence that are paid by the Plan Sponsor are considered related-party transactions. Notes from participants and the related interest income of $4,969 are considered related-party transactions.

NOTE 7 – RISKS AND UNCERTAINTIES

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

NOTE 8 – FEDERAL INCOME TAX STATUS

Effective March 31, 2008, the Plan adopted a volume submitter form of a prototype plan sponsored by Transamerica Life Insurance Company. The prototype volume submitter plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the trustee believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code. The Plan Administrator believes the plan is no longer subject to income tax examinations for years prior to 2009.

NOTE 9 – PLAN TERMINATION

Although it has not expressed such intent, the Sponsor, by action of its Board of Directors, reserves the right, at any time, to amend or terminate the Plan. Upon termination of the Plan, further contributions to the Plan shall cease and net assets available for benefits would be distributed to the participants based on each participant's interest in the Plan.

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2013 and December 31, 2012 to Form 5500:

	2013	2012
Net assets available for benefits per the financial statements	$ 1,980,574	$ 1,608,560
Less:		
Contributions receivable	(5,179)	(4,108)
Net assets available for benefits per the Form 5500	**$ 1,975,395**	**$ 1,604,452**

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

The following is a reconciliation of the affected components of the changes in net assets available for benefits per the financial statements at December 31, 2013 to the Form 5500:

Total contributions per the financial statements	$ 219,204
Adjustment for contribution receivable	(5,179)
Adjustment for prior year contribution receivable	4,108
Total contributions per the Form 5500	**$ 218,133**

SUPPLEMENTAL INFORMATION

SQUARE-H BRANDS, INC. 401(K) PLAN

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

As of December 31, 2013

Plan Sponsor EIN: 95-4539403
Plan Number: 001

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Current Value
	Pooled separate accounts		
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2015	$ 616,898
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2030	373,492
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2025	235,762
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2020	154,227
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2035	103,376
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2010	72,039
*	Transamerica Life Insurance Company	Vanguard Total Stk Market Index	38,993
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2040	33,533
*	Transamerica Life Insurance Company	Vanguard Small-Cap Index	33,405
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2045	33,193
*	Transamerica Life Insurance Company	BlackRock Equity Dividend	25,332
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2050	20,113
*	Transamerica Life Insurance Company	SSgA Emerging Markets Index	17,222
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2055	16,889
*	Transamerica Life Insurance Company	Vanguard Target Retirement Ret 2005	9,068
*	Transamerica Life Insurance Company	Oppenheimer Intl Growth	8,405
*	Transamerica Life Insurance Company	ClearBridge Small Cap Growth	6,182
*	Transamerica Life Insurance Company	PIMCO Total Return Ret Opt	3,910
*	Transamerica Life Insurance Company	Alger Capital Appreciation	970
*	Transamerica Life Insurance Company	Invesco Charter Ret Opt	633
*	Transamerica Life Insurance Company	Delafield Ret Opt	593
*	Transamerica Life Insurance Company	DFA U.S. Target Value Port.	531
*	Transamerica Life Insurance Company	SSgA S&P Mid Cap Index Ret Opt	326
*	Transamerica Life Insurance Company	Oakmark International	218
*	Transamerica Life Insurance Company	Vanguard REIT Index Ret Opt	107
*	Transamerica Life Insurance Company	Janus Balanced Ret Opt	54
*	Transamerica Life Insurance Company	Goldman Sachs Mid-Cap Opport. Ret Opt	3
	Total pooled separate accounts		1,805,474
	Group annuity contract		
*	Transamerica Life Insurance Company	Transamerica Stable Value Compass Opt	45,473
	Total investments		1,850,947
*	**Notes from participants**	(Interest rates are 4.25% to 6.25% collateralized by participants' account balances and maturing through October 6, 2018)	124,448
		Total	**$ 1,975,395**

* Denotes Party-In-Interest

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

SingerLewak LLP

www.SingerLewak.com

Orange County
Los Angeles
Woodland Hills
Monterey Park
Silicon Valley
San Francisco

June 26, 2014

To the Plan Committee
Square-H Brands, Inc. 401(k) Plan
2731 South Soto Street
Los Angeles, California 90023

Attention: Ms. Dixie Sawyer, Director of Human Resources

This letter is to inform the Plan Committee of Square-H Brands, Inc. 401(k) Plan (the "Plan) about significant matters related to the conduct of the annual audit so that it can appropriately discharge its oversight responsibility, and we can comply with our professional responsibilities.

The following summarizes various matters that must be communicated to you under auditing standards generally accepted in the United States of America.

The Respective Responsibilities of the Auditor and Management

Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated April 16, 2014. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated April 16, 2014 regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

In our discussions with you, we will discuss our views about the qualitative aspects of Square-H Brands' significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures. The following is a list of the matters that will be discussed, including the significant estimates, which you may wish to monitor for your oversight responsibilities of the financial reporting process:

- **Fair Value Measurement**

  The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or would be paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Participant loans receivable are reported at amortized cost, which approximates fair value. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. The estimation process is determined by and certified by Transamerica, the custodian of the Plan.

Uncorrected Misstatements

We identified the following uncorrected misstatements that management has concluded are not individually, or in the aggregate, material to the financial statements. We agree with management's conclusion in that regard.

	Effect—Debit (Credit)				
Description	Assets	Liabilities	Net Assets	Additions	Deductions
To eliminate a distribution that was deemed in 2011, but is still included in the amount of loans outstanding at year end by Transamerica	$ (1,239)	$ 1,239	$ -	$ -	$ -
Total effect			-	**$ -**	**$ -**
Effect on net assets	**$ -**	**$ -**	**$ -**		

Other Matters

- **Timing of Remittances**

  We noted during the audit that participants' 401(k) deferrals withheld from their paychecks were not deposited with Plan assets in accordance with the existing requirements. These requirements are that employees' contributions be deposited with Plan assets as soon as such assets can be reasonably segregated from the employer's general assets. This means that 401(k) withholdings from each payroll need to be deposited within days after each withholding occurs, similar to the timing for payroll tax deposits. During our audit, we noted the range of deposits was between 2 and 11 days, thus demonstrating the Company has the ability to remit in as early as 2 days.

  Failure to remit 401(k) withholdings in accordance with the requirements could be interpreted by the Department of Labor (DOL) as a prohibited transaction, fiduciary breach, or both, and may result in significant penalties. We recommend that you take the necessary steps to modify your procedures so that all 401(k) withholdings are deposited with Plan assets as soon as the payroll occurs.

  In addition, you should be aware of the Voluntary Fiduciary Corrections Program offered by the DOL for instances of fiduciary breach, such as late deposits of employee withholdings. This allows employers to voluntarily report instances such as late deposits and take corrective action to remedy the breach, without becoming the subject of an enforcement action, and without liability for penalties. In the situation of late deposits of 401(k) withholdings, the Plan must be made whole with a contribution of lost earnings, computed under established guidelines.

- **Investment Review**

  The plan offers a number of investment options to participants. In conversation with the plan administrator, it is clear that the intent is that the plan comply with the ERISA regulations which transfer the responsibility for the investment management from the plan fiduciary to the participant. However, these ERISA regulations are very detailed and cumbersome. There are a number of procedural elements required to effect such a transfer.

  During the course of the audit, we were informed that the Plan Committee receives investment performance on a quarterly basis, but does not document their review of the investment performance. The failure to document the committee's review could mean that the plan fiduciary remains responsible for all risks associated with the participant's investment choices.

  We recommend that you and your investment advisor implement a process on a quarterly basis for such review to occur.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Square-H Brands, Inc. 401(k) Plan.

This report is intended solely for the information and use of the Plan Committee and is not intended to be, and should not be, used by anyone other than these specified parties.

Singer Lewak LLP

SingerLewak
Irvine, California

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR			
	Schedule H, line 4i - Schedule of Assets (Held At End of Year).		
Plan Name:	HOUSING DEVELOPMENT CORP.		
Contract #:	801081		
EIN:	84-0468072		
Plan ID:	1525		
Plan #:	001		
Period:	01/01/2013-12/31/2013		
(a)	(b)	(c)	(d)
	Identity of issue, borrower, lessor, or similar a party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost
*	Transamerica Financial Life Insurance Company	Templeton Foreign Ret Opt	$0.00
*	Transamerica Financial Life Insurance Company	Goldman Sachs Mid-Cap Opportunities Ret Opt	$2.79
*	Transamerica Financial Life Insurance Company	SSgA S&P Mid Cap Index Ret Opt	$325.68
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement Income Ret Opt	$9,067.55
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2015 Ret Opt	$616,899.08
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2025 Ret Opt	$235,762.43
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2035 Ret Opt	$103,375.69
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2045 Ret Opt	$33,193.16
*	Transamerica Financial Life Insurance Company	Janus Overseas Ret Opt	$0.00
*	Transamerica Financial Life Insurance Company	Vanguard REIT Index Ret Opt	$106.59
*	Transamerica Financial Life Insurance Company	Vanguard Small-Cap Index Ret Opt	$33,405.29
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2010 Ret Opt	$72,038.66
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2020 Ret Opt	$154,227.09
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2030 Ret Opt	$373,491.89
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2040 Ret Opt	$33,533.31
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2050 Ret Opt	$20,113.47
*	Transamerica Financial Life Insurance Company	Vanguard Total Stock Market Index Ret Opt	$38,992.98
*	Transamerica Financial Life Insurance Company	Oppenheimer International Growth Ret Opt	$8,404.74
*	Transamerica Financial Life Insurance Company	SSgA Emerging Markets Index Ret Opt	$17,222.09
*	Transamerica Financial Life Insurance Company	Alger Capital Appreciation Ret Opt	$969.92
*	Transamerica Financial Life Insurance Company	Janus Balanced Ret Opt	$54.02
*	Transamerica Financial Life Insurance Company	BlackRock Equity Dividend Ret Opt	$25,331.96
*	Transamerica Financial Life Insurance Company	Wells Fargo Advantage Small Cap Value Ret Opt	$0.00
*	Transamerica Financial Life Insurance Company	Prudential Jennison Natural Resources Ret Opt	$0.00
*	Transamerica Financial Life Insurance Company	Delafield Ret Opt	$593.35
*	Transamerica Financial Life Insurance Company	PIMCO Total Return Ret Opt	$3,910.18
*	Transamerica Financial Life Insurance Company	Invesco Charter Ret Opt	$632.52
*	Transamerica Financial Life Insurance Company	Prudential Jennison Small Company Ret Opt	$0.00
*	Transamerica Financial Life Insurance Company	ClearBridge Small Cap Growth Ret Opt	$6,182.31
*	Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2055 Ret Opt	$16,888.87
*	Transamerica Financial Life Insurance Company	Oakmark International Ret Opt	$217.54
*	Transamerica Financial Life Insurance Company	DFA U.S. Targeted Value Portfolio Ret Opt	$531.43

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR			
	Schedule H, line 4i - Schedule of Assets (Held At End of Year).		
Plan Name:	HOUSING DEVELOPMENT CORP.		
Contract #:	801081		
EIN:	84-0468072		
Plan ID:	1525		
Plan #:	001		
Period:	01/01/2013-12/31/2013		
(a)	(b)	(c)	(d)
	Identity of issue, borrower, lessor, or similar a party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost
*	Transamerica Financial Life Insurance Company	Stable Value	$45,473.00
*	Participant Loans	Loan Fund	$124,448.00
			$1,975,395.59

(e) Current Value
$0.00
$2.79
$325.68
$9,067.55
$616,899.08
$235,762.43
$103,375.69
$33,193.16
$0.00
$106.59
$33,405.29
$72,038.66
$154,227.09
$373,491.89
$33,533.31
$20,113.47
$38,992.98
$8,404.74
$17,222.09
$969.92
$54.02
$25,331.96
$0.00
$0.00
$593.35
$3,910.18
$632.52
$0.00
$6,182.31
$16,888.87
$217.54
$531.43

(e) Current Value
$45,473.00
$124,448.00