# 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:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
SPG HOLDINGS LLC 401(K) RETIREMENT PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/2011

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

SPG HOLDINGS LLC

PO BOX 10327
GREEN BAY, WI 54307-0327

8214 WESTCHESTER DRIVE, SUITE 800
DALLAS, TX 75225

**2b** Employer Identification Number (EIN)
80-0666940

**2c** Sponsor's telephone number
214-363-7427

**2d** Business code (see instructions)
322200

**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. | 07/14/2014 | JOHN OLSEN |
| | **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** | 411 |
| **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** | 408 |
| **b** | Retired or separated participants receiving benefits | **6b** | 3 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 14 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 425 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 2 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 427 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 301 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 1 |
| **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 2T 3D

**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)** | [ ] | | **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
SPG HOLDINGS LLC 401(K) RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
SPG HOLDINGS LLC

**D** Employer Identification Number (EIN)
80-0666940

**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

JOHN HANCOCK 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 |
| 01-0233346 | 65838 | 100648 | | 01/01/2013 | 12/31/2013 |

**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 |
|---|---|
| 33901 | 7309 |

**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

NFP SECURITIES, INC.
8200 NW 41 ST, STE 200
MIAMI, FL 33166

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | **(e)** Organization code |
| 10211 | | | 3 |

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

THE PENSION STUDIO
209 SOUTH OLIVE AVE
WEST PALM BEACH, FL 33401

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | **(e)** Organization code |
| | 4341 | | 5 |

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

COMERICA INSURANCE SERVICES
8850 BOEDEKER ST., 4TH FLOOR
DALLAS, TX 75225

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| 23690 | | | 4 |

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

AMERICA'S 401K, INC.
8131 LBJ FREEWAY, SUITE 770
DALLAS, TX 75251

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | 2968 | | 5 |

**(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** | 0 |
| **5** | Current value of plan's interest under this contract in separate accounts at year end | **5** | 8095548 |

**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 ▶

| | | | | | |
|---|---|---|---|---|---|
| **b** | Balance at the end of the previous year | | | **7b** | |
| **c** | Additions: (1) Contributions deposited during the year | **7c(1)** | | | |
| | (2) Dividends and credits | **7c(2)** | | | |
| | (3) Interest credited during the year | **7c(3)** | | | |
| | (4) Transferred from separate account | **7c(4)** | | | |
| | (5) Other (specify below) ▶ | **7c(5)** | | | |
| | (6) Total additions | | | **7c(6)** | |
| **d** | Total of balance and additions (add lines **7b** and **7c(6)**). | | | **7d** | |
| **e** | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | **7e(1)** | | | |
| | (2) Administration charge made by carrier | **7e(2)** | | | |
| | (3) Transferred to separate account | **7e(3)** | | | |
| | (4) Other (specify below) ▶ | **7e(4)** | | | |
| | (5) Total deductions | | | **7e(5)** | |
| **f** | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | | **7f** | |

## 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 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
SPG HOLDINGS LLC 401(K) RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
SPG HOLDINGS LLC

**D** Employer Identification Number (EIN)
80-0666940

**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: RETIREMENT CHOICES AT 2050

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 8189 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT CHOICES AT 2045

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 97161 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT CHOICES AT 2040

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 26644 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT CHOICES AT 2035

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 71117 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT CHOICES AT 2030

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 55222 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT CHOICES AT 2025

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 32222 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT CHOICES AT 2020

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 97216 |

| | | |
|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT CHOICES AT 2015 | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 33647 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT CHOICES AT 2010 | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2990 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE AGGRESSIVE | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105480 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE GROWTH | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 202359 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE BALANCED | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 315228 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE MODERATE | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 156212 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE CONSERVATIVE | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8135 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SELECT AA GROWTH | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3128 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: REAL EST. SECURITIES FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 526 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER DEVELOPING MKT | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 71921 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ENERGY

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18611 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DFA U.S. SMALL CAP FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4010 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 66121 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTL EQUITY INDEX FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4145 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP INDEX FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19995 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY HERITAGE

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 71401 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 740437 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC GROWTH FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 651217 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE HEALTH SCI

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 366530 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL COMPANY VALUE FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30195 |
|---|---|---|

| | | |
|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE INDEX | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18437 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 120115 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: BLUE CHIP GROWTH FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1056807 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42287 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBETT VALUE OPPS FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 229614 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: MID VALUE FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 719379 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: JPM MIDCAP VALUE FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23344 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: NEW PERSPECTIVE FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 51750 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRU JENNISON MID GROWTH FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 67347 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: UTILITIES FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26029 |

| | | |
|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK DISCIPLINED VALUE | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 132402 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: MASS INVESTORS FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 44276 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY INCOME FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 551954 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 469915 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PARNASSUS EQUITY INCOME | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 71353 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: IVY ASSET STRATEGY FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42491 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: INCOME FUND OF AMERICA | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 129524 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO ALL ASSET | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 258919 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: REAL RETURN BOND FUND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3718 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER INTL BOND | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9692 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: STRATEGIC INCOME OPP FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40217 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL RETURN FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 235351 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK STABLE VAL

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 490570 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

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

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

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

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

# 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
SPG HOLDINGS LLC 401(K) RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
SPG HOLDINGS LLC

**D** Employer Identification Number (EIN)
80-0666940

## 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) | 235940 | 239971 |
| **(2)** Participant contributions | 1b(2) | 34 | 30182 |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | | |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 5289164 | 8095548 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | | |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 477711 | |

| | | | (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 | 6002849 | 8365701 |
| | **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 | 6002849 | 8365701 |

## 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) | 239971 | |
| | **(B)** Participants | 2a(1)(B) | 759845 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 252646 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 1252462 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | | |
| | **(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) | | 1543852 |
| (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 | | 6 |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 2796320 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 388255 | |
| (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) | | 388255 |
| **f** Corrective distributions (see instructions) | 2f | | |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | 45213 | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 45213 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 433468 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | 2362852 |
| **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: HERMANS & ASSOCIATES, CPA'S S.C. (2) EIN: 39-1421794

**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 | | 500000 |
| 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
SPG HOLDINGS LLC 401(K) RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
SPG HOLDINGS LLC

**D** Employer Identification Number (EIN)
80-0666940

## 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): 01-0233346

**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):

# SPG HOLDINGS LLC
# 401(k) RETIREMENT SAVINGS PLAN

## DALLAS, TEXAS

**Financial Statements and Supplemental Schedule**
**As of December 31, 2013 and 2012, and**
**For the Year Ended December 31, 2013**

## TABLE OF CONTENTS


| | Page No. |
|---|---|
| Independent Auditors' Report | 1 |
| Statement of Net Assets Available for Benefits | 3 |
| Statement of Changes in Net Assets Available for Benefits | 4 |
| Notes to Financial Statements | 5 |
| Supplemental Schedules | |
| Schedule H, Line 4i - Schedule of Assets (Held at End of Year) | 12 |

Hermans & Associates, CPA's, S.C.

# INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
SPG Holdings LLC 401(k) Retirement Savings Plan

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of SPG Holdings LLC 401(k) Retirement Savings Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements 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

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

## Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on 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 able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note D, which was certified by John Hancock Life Insurance Company (U.S.A.), the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan administrator by the trustee is complete and accurate.

## Disclaimer of Opinion

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

**Other Matter**

The supplemental schedule of Schedule H, Line 4i - Schedule of Assets (Held at End of Year), 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 purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Hermans & Associates, CPA's, S.C.
HERMANS & ASSOCIATES, CPA's, S.C.
Green Bay, Wisconsin

June 25, 2014

**SPG HOLDINGS LLC 401(k) RETIREMENT SAVINGS PLAN**
**STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS**
**December 31, 2013 and 2012**

| | 2013 | 2012 |
|---|---|---|
| **ASSETS** | | |
| Investments, at fair value: | | |
| Pooled separate accounts | $ 8,100,012 | $ 5,784,550 |
| Receivables: | | |
| Employer match | 239,971 | 235,940 |
| Participant contributions | 30,135 | - |
| Other receivables | 47 | 34 |
| **TOTAL ASSETS** | 8,370,165 | 6,020,524 |
| **LIABILITIES** | - | - |
| **NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE** | 8,370,165 | 6,020,524 |
| Adjustment from fair value to contract value for interest in pooled separate account relating to fully benefit-responsive investment contracts | (4,464) | (17,675) |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 8,365,701 | $ 6,002,849 |

See Notes to Financial Statements.

**SPG HOLDINGS LLC 401(k) RETIREMENT SAVINGS PLAN**
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**
**For the Year Ended December 31, 2013**

| | |
|---|---|
| **ADDITIONS** | |
| Additions to net assets attributed to: | |
| Investment income: | |
| Net appreciation in fair value of investments | $ 1,543,858 |
| Contributions: | |
| Participants' | 759,845 |
| Employer match | 239,971 |
| Rollover | 252,646 |
| **TOTAL CONTRIBUTIONS** | 1,252,462 |
| **TOTAL ADDITIONS** | 2,796,320 |
| **DEDUCTIONS** | |
| Deductions from net assets attributed to: | |
| Benefits paid to participants | 388,255 |
| Administrative expenses | 45,213 |
| **TOTAL DEDUCTIONS** | 433,468 |
| **NET INCREASE** | 2,362,852 |
| **NET ASSETS AVAILABLE FOR BENEFITS** | |
| **BEGINNING OF YEAR** | 6,002,849 |
| **END OF YEAR** | $ 8,365,701 |

See Notes to Financial Statements.

## Note A - Description of Plan

The following description of the SPG Holdings LLC 401(k) Retirement Savings Plan ("Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

### General

The Plan was established on January 1, 2011. It is a defined contribution plan covering all substantially full-time and part-time employees of the Company. An employee becomes eligible to participate in the Plan on the first entry date (the first day of the quarter) following completion of six months of service, provided they have reached the age of 18. To receive an allocation of the Company matching contributions, an employee must be employed on the last day of the plan year. To receive allocation of the Company discretionary profit sharing contribution, an employee must be employed on the last day of the plan year with a minimum of 1,000 hours of service during the plan year, unless they are separated from service due to retirement, disability or death. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

### Contributions and Funding

Participants may contribute a percentage of their annual compensation subject to maximum dollar amounts determined by the Internal Revenue Service. Participants may also contribute amounts representing distributions from other qualified defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. During 2013, the Plan offered various pooled separate accounts as investment options for participants. Participant contributions are submitted after each payroll is paid. The Company may, at its discretion, match a portion of base compensation that a participant contributes to the Plan. For 2013, the Company contributed 50% of the first 4% of base compensation that a participant contributed to the Plan. The Company's matching contribution is also invested based on the participant's direction, and is remitted annually.

The Company may also contribute a discretionary profit-sharing amount at the option of the Company. Discretionary profit-sharing contributions are subject to certain limitations. The participants direct the Company discretionary profit-sharing contributions into the various investment options. Any Company contributions are paid annually. Contributions are subject to certain statutory limitations. In 2013, the Company did not make a discretionary profit-sharing contribution.

### Participant Accounts

Each participant's account is credited with the participant's contribution and an allocation of the Company's contribution, the Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Note A - Description of Plan - Continued

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings (losses) thereon. Vesting in the remainder of their accounts is based on years of continuous service. A participant is 100% vested in the Company's matching and discretionary profit sharing contributions after three years of credited service. In addition, participants employed by Hattiesburg Paper Company, LLC, Augusta Select Tissue, LLC, Green Bay Converting, Inc. and SPG Holdings LLC on January 1, 2011 became 100% vested in all contributions in the Plan.

Forfeited Accounts

Plan forfeitures arise as a result of participants who terminate service with the Company before becoming 100% vested in the Company's contributions. The forfeitures are used to pay Plan expenses. Any remaining forfeitures are used to reduce the matching contribution for the plan year in which the forfeitures occur. At December 31, 2013 and 2012, forfeited non-vested accounts totaled $0. The amount of forfeitures used to reduce the Plan expenses was $0 for the year ended December 31, 2013.

Benefit Payment Options

Upon termination of service due to death, disability, retirement or other termination, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in their account or installments over a period of time, not exceeding a participant's life expectancy or joint life expectancy of the participant and beneficiary, if the vested account balance exceeds $1,000. If the participant's vested account balance does not exceed $1,000, the Plan will distribute that portion, in a lump-sum, on the first distribution date after the participant terminates employment with the Company, or as soon as administratively practical following that date.

Plan Termination

Although it has not expressed any intent to do so, he Company has the right under the Plan to discontinue its contribution at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

**Note B - Summary of Significant Accounting Policies**

Basis of Accounting

The financial statements have been prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Revenue is recognized when earned rather than received and expenses are recognized when incurred rather than when paid.

Note B - Summary of Significant Accounting Policies - Continued

Basis of Accounting - Continued

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 investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts (included in the JH Stable Value Fund) as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates

Investment Valuation and Income Recognition

The Plan's investments are stated 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 C for 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 includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid. Account balances of participants who have elected to withdraw from the Plan but have not been paid as of December 31, 2013, totaled $0.

Plan Costs

Audit fees and some administrative fees are paid directly by the Plan participants from their respective accounts. The Plan sponsor pays some administrative fees on behalf of the Plan.

Date of Management's Review

Management has evaluated subsequent events through June 25, 2014, the date the financial statements were available to be issued.

## Note C - Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statements of Net Assets Available for Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

*Level 2 Fair Value Measurements*

The pooled separate accounts are valued based on the value of the underlying investments, which are based on quoted market prices, when available.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013 and 2012:

| | Fair Value | Level 2 |
|---|---|---|
| **December 31, 2013** | | |
| Pooled Separate Accounts: | | |
| * JH Stable Value Fund | $ 495,035 | $ 495,035 |
| * JH 500 Index Fund | 469,915 | 469,915 |
| * JH T. Rowe Price Equity Income Fund | 551,954 | 551,954 |
| * JH Mid Value Fund | 719,379 | 719,379 |
| * JH Blue Chip Growth Fund | 1,056,807 | 1,056,807 |
| * JH EuroPacific Growth Fund | 651,217 | 651,217 |
| * JH Invesco Small Cap Growth | 740,437 | 740,437 |
| Other Mutual Funds | 3,415,268 | 3,415,268 |
| Total Investments | $ 8,100,012 | $ 8,100,012 |

Note C - Fair Value Measurements - Continued

**December 31, 2012**

| | | |
|---|---|---|
| Pooled Separate Accounts: | | |
| * JH Stable Value Fund | $ 495,386 | $ 495,386 |
| * JH 500 Index Fund | 320,645 | 320,645 |
| * JH T. Rowe Price Equity Income Fund | 418,114 | 418,114 |
| * JH The Growth Fund of America | 423,402 | 423,402 |
| * JH Mid Value Fund | 634,962 | 634,962 |
| * JH Blue Chip Growth Fund | 302,983 | 302,983 |
| * JH EuroPacific Growth Fund | 555,360 | 555,360 |
| * JH Explorer | 563,390 | 563,390 |
| Other Mutual Funds | 2,070,308 | 2,070,308 |
| Total Investments | $ 5,784,550 | $ 5,784,550 |

*Represents 5% or more of the Plan's net assets available for benefits at December 31, 2013 and 2012.

**Note D - Unaudited Information**

John Hancock Life Insurance Company (U.S.A.), trustee of the Plan, holds the Plan's investment assets and executes transactions therein. Financial information relating to the assets included in the accompanying financial statements, including Note C, and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustee in accordance with 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's independent auditors did not perform auditing procedures with respect to this information, except comparing such information to the related information included in the financial statements and supplemental schedule. The following information has also been certified to as complete and accurate by the trustee:

Statement of Changes in Net Assets Available for Benefits:

| | |
|---|---|
| Net appreciation in fair value of investments | $ 1,543,858 |

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $1,543,858 as follows:

Investments at fair value:

| | |
|---|---|
| Pooled separate accounts | $ 1,543,858 |

## Note E - Investment Contracts with Insurance Companies

The Plan is invested in fully benefit responsive investment contracts through the JH Stable Value Fund (Fund). The Fund is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Because the investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contracts. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The fund is presented on the statement of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the Fund as of December 31, 2013 and 2012 was $495,035 and $495,386, respectively. The crediting interest rate is determined daily and is not subject to a minimum crediting interest rate.

The fund seeks to preserve principal and provide book value liquidity on a daily basis while maintaining a competitive rate of interest. The fund invests primarily in diversified fixed income mutual funds, separately managed bond accounts and book value stabilizing agreements offered by high quality financial institutions. The Trustee of the Fund has the right to delay any participant-initiated withdrawal for up to 30 days if it determines that immediate withdrawal may have an adverse impact on the Fund. In addition, the Fund also has the right to delay for up to 12 months, any other withdrawal of all, or a portion of the assets of an investor in the Fund.

The average yields for contracts included in the Fund were as follows for the years ended December 31:

| | 2013 | 2012 |
|---|---|---|
| Based on actual earnings | 1.97% | 2.05% |
| Based on interest rate credited to participants | .86% | 1.22% |

## Note F - Tax Status

The Company adopted a volume submitter nonstandardized profit sharing plan with CODA (cash or deferred arrangement) and utilizes the services of a third-party administrator that has received an IRS notification letter dated March, 31, 2008, which indicates that an employer who adopts this plan may rely on the notification letter with respect to the qualification of its plan under the appropriate sections of the Internal Revenue Code ("IRC"). Companies that adopt a volume submitter plan approved by the IRS are no longer required to obtain a determination letter. The Plan has been amended since receiving the notification letter. However, the Plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable sections of the IRC. As such, the Plan administrator believes no provision for income taxes is necessary and none has been included in the Plan's financial statements

GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

## Note G - Risks and Uncertainties

The Plan invests in various investment types. Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the value of certain investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

## Note H – Related Party Transactions

Certain Plan investments are shares of pooled separate accounts managed by John Hancock Life Insurance Company (U.S.A.). John Hancock Life Insurance Company (U.S.A.) is also the trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to John Hancock Life Insurance Company (U.S.A.) amounted to $45,213 for the year ended December 31, 2013.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

## Note I - Reconciliation of Financial Statements to Form 5500

There are no reconciling items between these financial statements and the Form 5500 filed for the year ended December 31, 2013.

SPG HOLDINGS LLC 401(k) RETIREMENT SAVINGS PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2013

E.I.N. 80-0666940
PLAN #001

| (a) Party in Interest | (b) Identity of issue, borrower, lessor or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (e) Current Value |
|---|---|---|---|
| * | John Hancock USA | John Hancock Retirement Choices at 2010 | $ 2,990 |
| * | John Hancock USA | John Hancock Retirement Choices at 2015 | 33,647 |
| * | John Hancock USA | John Hancock Retirement Choices at 2020 | 97,216 |
| * | John Hancock USA | John Hancock Retirement Choices at 2025 | 32,222 |
| * | John Hancock USA | John Hancock Retirement Choices at 2030 | 55,222 |
| * | John Hancock USA | John Hancock Retirement Choices at 2035 | 71,117 |
| * | John Hancock USA | John Hancock Retirement Choices at 2040 | 26,644 |
| * | John Hancock USA | John Hancock Retirement Choices at 2045 | 97,161 |
| * | John Hancock USA | John Hancock Retirement Choices at 2050 | 8,189 |
| * | John Hancock USA | John Hancock Lifestyle Conservative | 8,135 |
| * | John Hancock USA | John Hancock Lifestyle Moderate | 156,212 |
| * | John Hancock USA | John Hancock Lifestyle Balanced | 315,228 |
| * | John Hancock USA | John Hancock Lifestyle Growth | 202,359 |
| * | John Hancock USA | John Hancock Lifestyle Aggressive | 105,480 |
| * | John Hancock USA | JH Select Asset Allocation Growth Portfolio | 3,128 |
| * | John Hancock USA | JH Stable Value Fund | 490,571 |
| * | John Hancock USA | JH Pimco Total Return | 235,351 |
| * | John Hancock USA | JH Strategic Income Opportunities Fund | 40,217 |
| * | John Hancock USA | JH Oppenheimer International Bond Fund | 9,692 |
| * | John Hancock USA | JH Real Return Bond Fund | 3,718 |
| * | John Hancock USA | JH Pimco All Asset | 258,919 |
| * | John Hancock USA | JH The Income Fund of America | 129,524 |
| * | John Hancock USA | JH Ivy Asset Strategy Fund | 42,491 |
| * | John Hancock USA | JH Parnassus Equity Income | 71,353 |
| * | John Hancock USA | JH 500 Index Fund | 469,915 |
| * | John Hancock USA | JH T. Rowe Price Equity Income | 551,954 |
| * | John Hancock USA | JH Massachusetts Investors Fund | 44,276 |
| * | John Hancock USA | JH Disiplined Value | 132,402 |
| * | John Hancock USA | JH MFS Utilities Fund | 26,029 |
| * | John Hancock USA | JH Prudential Jennison Mid Cap Growth Fund | 67,347 |
| * | John Hancock USA | JH New Perspective Fund | 51,750 |
| * | John Hancock USA | JH JP Morgan MidCap Value Fund | 23,344 |
| * | John Hancock USA | JH Mid Value Fund | 719,379 |
| * | John Hancock USA | JH Lord Abbett Value Opportunities Fund | 229,614 |
| * | John Hancock USA | JH Mid Cap Index Fund | 42,287 |
| * | John Hancock USA | JH Blue Chip Growth Fund | 1,056,807 |
| * | John Hancock USA | JH Small Cap Value Fund | 120,115 |
| * | John Hancock USA | JH Small Cap Value Index Fund | 18,437 |
| * | John Hancock USA | JH Small Company Value Fund | 30,195 |
| * | John Hancock USA | JH T. Rowe Price Health Sciences | 366,530 |
| * | John Hancock USA | JH EuroPacific Growth Fund | 651,217 |
| * | John Hancock USA | JH Invesco Small Cap Growth | 740,437 |
| * | John Hancock USA | JH American Century Heritage | 71,401 |
| * | John Hancock USA | JH Small Cap Index | 19,995 |
| * | John Hancock USA | JH International Equity Index Fund | 4,145 |
| * | John Hancock USA | JH Small Cap Growth Index | 66,121 |
| * | John Hancock USA | JH DFA U.S. Small Cap Fund | 4,010 |
| * | John Hancock USA | JH Energy Fund | 18,610 |
| * | John Hancock USA | JH Oppenheimer Developing Markets Fund | 71,920 |
| * | John Hancock USA | JH Real Estate Securities Fund | 525 |
| | | | $ 8,095,548 |

* Represents party-in-interest transactions.

Note: Cost information may be omitted for participant directed investments under an individual account plan.

See Notes to Financial Statements.

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 100648 THE TRUSTEES OF SPG HOLDINGS LLC
401(K) RETIREMENT SAVINGS PLAN
MONEY INVESTED AS OF DECEMBER 31, 2013

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF SPG HOLDINGS LLC 401(K) RETIREMENT SAVINGS PLAN Total No of Units | Total Value |
|---|---|---|---|
| Retirement Living through 2050 | $ 153884405.87 | .000000 | $ 0.00 |
| Retirement Living through 2045 | $ 666779271.23 | .000000 | $ 0.00 |
| Retirement Living through 2040 | $ 681431070.10 | .000000 | $ 0.00 |
| Retirement Living through 2035 | $ 888903249.72 | .000000 | $ 0.00 |
| Retirement Living through 2030 | $ 1075788786.22 | .000000 | $ 0.00 |
| Retirement Living through 2025 | $ 1211099209.00 | .000000 | $ 0.00 |
| Retirement Living through 2020 | $ 1033652391.31 | .000000 | $ 0.00 |
| Retirement Living through 2015 | $ 598533927.58 | .000000 | $ 0.00 |
| Retirement Living through 2010 | $ 339344706.44 | .000000 | $ 0.00 |
| Retirement Choices at 2050 | $ 261588551.03 | 651.846155 | $ 8189.24 |
| Retirement Choices at 2045 | $ 382769632.54 | 6772.346924 | $ 97161.20 |
| Retirement Choices at 2040 | $ 517236153.62 | 1856.361026 | $ 26643.98 |
| Retirement Choices at 2035 | $ 735784162.77 | 5012.374226 | $ 71116.77 |
| Retirement Choices at 2030 | $ 922046686.87 | 3973.901484 | $ 55221.50 |
| Retirement Choices at 2025 | $ 1024888930.57 | 2406.050912 | $ 32222.13 |
| Retirement Choices at 2020 | $ 790448518.37 | 7668.585467 | $ 97215.57 |
| Retirement Choices at 2015 | $ 396025078.92 | 2818.793237 | $ 33647.18 |
| Retirement Choices at 2010 | $ 229506378.85 | 254.610946 | $ 2989.74 |
| Lifestyle Aggressive | $ 3914818454.44 | 232.406163 | $ 105479.62 |
| Lifestyle Growth | $ 11345472916.14 | 467.326963 | $ 202358.77 |
| Lifestyle Balanced | $ 11814941074.03 | 1062.345101 | $ 315227.60 |
| Lifestyle Moderate | $ 3409936365.56 | 690.405710 | $ 156211.88 |
| Lifestyle Conservative | $ 2649102010.24 | 34.045187 | $ 8135.08 |
| Russell Equity Growth | $ 41902958.17 | .000000 | $ 0.00 |
| Russell Growth | $ 114024306.00 | .000000 | $ 0.00 |
| Russell Balanced | $ 131550617.08 | .000000 | $ 0.00 |

*Assets = Liabilities

Note: this report does not reflect transactions processed after December 31, 2013
Cash Basis

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 100648 THE TRUSTEES OF SPG HOLDINGS LLC
401(K) RETIREMENT SAVINGS PLAN
MONEY INVESTED AS OF DECEMBER 31, 2013

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF SPG HOLDINGS LLC 401(K) RETIREMENT SAVINGS PLAN Total No of Units | Total Value |
|---|---|---|---|
| Russell Moderate | $ 28272100.01 | .000000 | $ 0.00 |
| Russell Conservative | $ 17384744.02 | .000000 | $ 0.00 |
| Tocqueville Gold Fund | $ 40628.76 | .000000 | $ 0.00 |
| Fidelity Advisor Gold Fund | $ 59248959.14 | .000000 | $ 0.00 |
| Real Est. Securities Fund | $ 439007494.44 | 8.270031 | $ 526.46 |
| Natural Resources Fund | $ 117583013.64 | .000000 | $ 0.00 |
| DFA Emerging Markets Value | $ 221720412.30 | .000000 | $ 0.00 |
| iShares Gold Trust ETF | $ 73081.69 | .000000 | $ 0.00 |
| Royce Opportunity | $ 217999782.94 | .000000 | $ 0.00 |
| Intl Small Cap Fund | $ 113913261.18 | .000000 | $ 0.00 |
| Fidelity Adv Leveraged Co Stk | $ 66174835.79 | .000000 | $ 0.00 |
| Oppenheimer Developing Mkt | $ 668109965.78 | 982.460122 | $ 71921.06 |
| PIMCO Commodity Real Return | $ 13331577.23 | .000000 | $ 0.00 |
| Energy | $ 485486510.80 | 171.097602 | $ 18611.06 |
| Dodge & Cox International St | $ 40684724.10 | .000000 | $ 0.00 |
| Keeley Small Cap Value | $ 42813061.76 | .000000 | $ 0.00 |
| DFA International Value | $ 87691808.28 | .000000 | $ 0.00 |
| Aberdeen International Equity | $ 2617509.18 | .000000 | $ 0.00 |
| SSgA Mid Growth Index Fund | $ 59392235.90 | .000000 | $ 0.00 |
| International Value Fund | $ 271356152.51 | .000000 | $ 0.00 |
| DFA US Targeted Value Fund | $ 91588634.37 | .000000 | $ 0.00 |
| Mid Cap Stock Fund | $ 348311335.30 | .000000 | $ 0.00 |
| T. Rowe Price Sci & Tech | $ 363756541.08 | .000000 | $ 0.00 |
| DFA U.S. Small Cap Fund | $ 223912996.02 | 101.876326 | $ 4009.51 |
| iShares MSCI EAFE Value ETF | $ 931.10 | .000000 | $ 0.00 |
| iShares MSCI EAFE Growth ETF | $ 4040.11 | .000000 | $ 0.00 |

*Assets = Liabilities

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 100648 THE TRUSTEES OF SPG HOLDINGS LLC
401(K) RETIREMENT SAVINGS PLAN
MONEY INVESTED AS OF DECEMBER 31, 2013

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF SPG HOLDINGS LLC 401(K) RETIREMENT SAVINGS PLAN Total No of Units | Total Value |
|---|---|---|---|
| Small Cap Growth Index | $ 398097175.98 | 1913.962639 | $ 66120.86 |
| Intl Equity Index Fund | $ 234516666.78 | 217.825787 | $ 4144.54 |
| International Core Fund | $ 40136018.92 | .000000 | $ 0.00 |
| SMALLCAP World Fund | $ 50103494.11 | .000000 | $ 0.00 |
| New World Fund | $ 52605136.65 | .000000 | $ 0.00 |
| Science & Technology Fund | $ 233773646.73 | .000000 | $ 0.00 |
| Financial Services Fund | $ 108925314.67 | .000000 | $ 0.00 |
| Small Cap Index Fund | $ 267217811.35 | 643.050263 | $ 19995.09 |
| American Century Heritage | $ 274514339.41 | 2405.760263 | $ 71401.37 |
| John Hancock Intl Growth | $ 14635975.52 | .000000 | $ 0.00 |
| Explorer | $ 72054617.74 | .000000 | $ 0.00 |
| Small Cap Growth Fund | $ 118363529.22 | .000000 | $ 0.00 |
| Pru Jennison 20/20 Focus Fund | $ 0.00 | .000000 | $ 0.00 |
| Inv Small Cap Growth | $ 182933882.51 | 18139.134897 | $ 740437.13 |
| Oppenheimer Intl Growth Fund | $ 115595954.08 | .000000 | $ 0.00 |
| EuroPacific Growth Fund | $ 810108259.03 | 9372.258622 | $ 651217.02 |
| Franklin Small-Mid Growth | $ 186046209.03 | .000000 | $ 0.00 |
| Legg Mason ClearBr Agg Growth | $ 219813686.57 | .000000 | $ 0.00 |
| Turner Large Growth Fund | $ 0.00 | .000000 | $ 0.00 |
| Thornburg International Value | $ 43934144.28 | .000000 | $ 0.00 |
| International Growth Fund | $ 55506958.09 | .000000 | $ 0.00 |
| T. Rowe Price Health Sci | $ 783541945.87 | 4573.819651 | $ 366530.13 |
| Vanguard Mid-Cap Growth ETF | $ 25687.92 | .000000 | $ 0.00 |
| Vanguard Mid-Cap Value ETF | $ 105720.64 | .000000 | $ 0.00 |
| Small Cap Opportunities Fund | $ 76125088.07 | .000000 | $ 0.00 |
| SSgA Mid Value Index Fund | $ 46150712.22 | .000000 | $ 0.00 |

*Assets = Liabilities

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 100648 THE TRUSTEES OF SPG HOLDINGS LLC
401(K) RETIREMENT SAVINGS PLAN
MONEY INVESTED AS OF DECEMBER 31, 2013

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF SPG HOLDINGS LLC 401(K) RETIREMENT SAVINGS PLAN Total No of Units | Total Value |
|---|---|---|---|
| Aston/Fairpointe Mid Cap Fund | $ 64055490.45 | .000000 | $ 0.00 |
| Small Company Value Fund | $ 119034943.15 | 664.376569 | $ 30195.02 |
| Small Cap Value Index | $ 93611144.74 | 691.568640 | $ 18437.26 |
| Royce Pennsylvania Mutual Fund | $ 8861463.96 | .000000 | $ 0.00 |
| Columbia Mid Cap Value | $ 78155090.76 | .000000 | $ 0.00 |
| Small Cap Value Fund | $ 355527517.57 | 2632.572684 | $ 120115.47 |
| Blue Chip Growth Fund | $ 803317384.50 | 24721.786883 | $ 1056806.92 |
| Value Fund | $ 373983676.06 | .000000 | $ 0.00 |
| Mid Cap Index Fund | $ 566485084.43 | 1100.728141 | $ 42286.56 |
| T. Rowe Price Sml Cap Val | $ 220883671.44 | .000000 | $ 0.00 |
| Oppenheimer Global | $ 246848083.23 | .000000 | $ 0.00 |
| JH Disciplined Value Mid Cap | $ 20961933.68 | .000000 | $ 0.00 |
| Lord Abbett Value Opps Fund | $ 36866504.43 | 10080.451930 | $ 229614.37 |
| Fundamental All Cap Core Fund | $ 156308820.08 | .000000 | $ 0.00 |
| Mid Value Fund | $ 246094382.36 | 28635.175741 | $ 719378.91 |
| Capital World Growth & Income | $ 151171719.29 | .000000 | $ 0.00 |
| Capital Appreciation Fund | $ 548824594.09 | .000000 | $ 0.00 |
| Templeton World | $ 175641420.20 | .000000 | $ 0.00 |
| Domini Social Equity | $ 72117106.73 | .000000 | $ 0.00 |
| All Cap Core Fund | $ 23358233.52 | .000000 | $ 0.00 |
| John Hancock Rainier Grow | $ 3167690.07 | .000000 | $ 0.00 |
| All Cap Value Fund | $ 0.00 | .000000 | $ 0.00 |
| JPM MidCap Value Fund | $ 358902980.80 | 517.494794 | $ 23344.29 |
| MFS Utilities | $ 0.00 | .000000 | $ 0.00 |
| New Perspective Fund | $ 99587232.43 | 1126.793045 | $ 51750.41 |
| Pru Jennison Mid Growth Fund | $ 135089758.65 | 1571.381268 | $ 67346.94 |

*Assets = Liabilities

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 100648 THE TRUSTEES OF SPG HOLDINGS LLC
401(K) RETIREMENT SAVINGS PLAN
MONEY INVESTED AS OF DECEMBER 31, 2013

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF SPG HOLDINGS LLC 401(K) RETIREMENT SAVINGS PLAN Total No of Units | Total Value |
|---|---|---|---|
| Fundamental Investors | $ 248566246.34 | .000000 | $ 0.00 |
| Utilities Fund | $ 368867623.22 | 787.117439 | $ 26029.44 |
| Total Stock Market Index Fund | $ 382179878.29 | .000000 | $ 0.00 |
| JPMorgan Large Cap Growth | $ 21471630.28 | .000000 | $ 0.00 |
| Victory Diversified Stock | $ 13044301.84 | .000000 | $ 0.00 |
| John Hancock Disciplined Value | $ 509711964.00 | 6318.943107 | $ 132402.26 |
| Growth Index Fund | $ 193272000.72 | .000000 | $ 0.00 |
| The Growth Fund of America | $ 929939480.99 | .000000 | $ 0.00 |
| Eaton Vance Large-Cap Value | $ 40644522.91 | .000000 | $ 0.00 |
| Fidelity ContraFund | $ 539225328.17 | .000000 | $ 0.00 |
| Fidelity Adv New Insights | $ 90763603.74 | .000000 | $ 0.00 |
| Mass Investors Fund | $ 65799965.18 | 1470.795888 | $ 44275.65 |
| Dodge & Cox Stock Fund | $ 44341740.70 | .000000 | $ 0.00 |
| Equity Income Fund | $ 346431107.81 | 11136.058294 | $ 551954.08 |
| Fundamental Large Cap Value | $ 229360295.09 | .000000 | $ 0.00 |
| Davis New York Venture | $ 563336881.65 | .000000 | $ 0.00 |
| T. Rowe Price Equity Inc | $ 590370190.39 | .000000 | $ 0.00 |
| Columbia Equity Value | $ 8528690.73 | .000000 | $ 0.00 |
| Value Index Fund | $ 105072719.91 | .000000 | $ 0.00 |
| BlackRock Basic Value | $ 24545009.68 | .000000 | $ 0.00 |
| 500 Index Fund | $ 1441984996.33 | 422.236586 | $ 469915.02 |
| Mutual Beacon | $ 354621423.13 | .000000 | $ 0.00 |
| FT Founding Allocation | $ 32048641.51 | .000000 | $ 0.00 |
| Washington Mutual Investors | $ 387326661.10 | .000000 | $ 0.00 |
| Investment Company of America | $ 266761255.17 | .000000 | $ 0.00 |
| Parnassus Equity Income | $ 137166643.32 | 1673.589820 | $ 71352.73 |

*Assets = Liabilities

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 100648 THE TRUSTEES OF SPG HOLDINGS LLC
401(K) RETIREMENT SAVINGS PLAN
MONEY INVESTED AS OF DECEMBER 31, 2013

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF SPG HOLDINGS LLC 401(K) RETIREMENT SAVINGS PLAN Total No of Units | Total Value |
|---|---|---|---|
| U.S. Equity Fund | $ 54914868.20 | .000000 | $ 0.00 |
| Ivy Asset Strategy Fund | $ 224492398.65 | 1261.880634 | $ 42490.65 |
| T. Rowe Price Cap Appreciation | $ 72159321.59 | .000000 | $ 0.00 |
| Capital Income Builder | $ 70079257.90 | .000000 | $ 0.00 |
| Pax World Balanced Fund | $ 2224116.12 | .000000 | $ 0.00 |
| Income Fund of America | $ 72164864.97 | 5031.869287 | $ 129523.51 |
| Core Global Diversification | $ 29577181.43 | .000000 | $ 0.00 |
| American Balanced Fund | $ 649752807.36 | .000000 | $ 0.00 |
| BlackRock Global Allocation | $ 443559883.50 | .000000 | $ 0.00 |
| PIMCO All Asset | $ 200680878.08 | 11659.066780 | $ 258919.45 |
| PIMCO All Asset All Authority | $ 13177597.50 | .000000 | $ 0.00 |
| Mutual Global Discovery | $ 447206849.23 | .000000 | $ 0.00 |
| Core Diversified Grwth & Inc | $ 31416005.53 | .000000 | $ 0.00 |
| Managers AMG FQ Global Alt | $ 0.00 | .000000 | $ 0.00 |
| Core Fundamental Holdings | $ 13311990.36 | .000000 | $ 0.00 |
| Alternative Asset Allocation | $ 8863855.03 | .000000 | $ 0.00 |
| American High-Income Fund | $ 0.00 | .000000 | $ 0.00 |
| MFS Emerging Markets Debt | $ 5075518.30 | .000000 | $ 0.00 |
| High Yield Fund | $ 449532788.36 | .000000 | $ 0.00 |
| U.S. High Yield Bond Fund | $ 87273663.34 | .000000 | $ 0.00 |
| Federated High Yield Bond | $ 50014815.24 | .000000 | $ 0.00 |
| Floating Rate Income Fund | $ 21273302.31 | .000000 | $ 0.00 |
| Global Bond Fund | $ 65393134.92 | .000000 | $ 0.00 |
| Real Return Bond Fund | $ 99567954.45 | 176.466695 | $ 3717.53 |
| PIMCO Global Bond | $ 147550701.16 | .000000 | $ 0.00 |
| Oppenheimer Intl Bond | $ 89749430.83 | 1202.338745 | $ 9691.57 |

*Assets = Liabilities

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 100648 THE TRUSTEES OF SPG HOLDINGS LLC
401(K) RETIREMENT SAVINGS PLAN
MONEY INVESTED AS OF DECEMBER 31, 2013

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF SPG HOLDINGS LLC 401(K) RETIREMENT SAVINGS PLAN Total No of Units | Total Value |
|---|---|---|---|
| DFA Inflation-Protected Sec | $ 26846539.23 | .000000 | $ 0.00 |
| PIMCO Real Return | $ 240840642.64 | .000000 | $ 0.00 |
| Templeton Global Bond Fund | $ 117752869.31 | .000000 | $ 0.00 |
| Capital World Bond Fund | $ 14172844.18 | .000000 | $ 0.00 |
| T. Rowe Price Spectrum Inc | $ 200995869.13 | .000000 | $ 0.00 |
| Payden/Kravitz Cash Balance | $ 13411073.08 | .000000 | $ 0.00 |
| Strategic Income Opp Fund | $ 295382294.45 | 1636.508973 | $ 40216.87 |
| Active Bond Fund | $ 70495983.08 | .000000 | $ 0.00 |
| Investment Qual Bond Fund | $ 48387631.63 | .000000 | $ 0.00 |
| Total Return Fund | $ 309796994.56 | 8037.818669 | $ 235350.74 |
| Core Bond Fund | $ 78473748.75 | .000000 | $ 0.00 |
| PIMCO Total Return | $ 1208128442.46 | .000000 | $ 0.00 |
| Total Bond Market Fund | $ 99920628.33 | .000000 | $ 0.00 |
| US Government Securities | $ 53171057.63 | .000000 | $ 0.00 |
| T. Rowe Price Short Term Bond | $ 42712190.61 | .000000 | $ 0.00 |
| Short-Term Federal | $ 352783764.93 | .000000 | $ 0.00 |
| Money Market Fund | $ 1846755290.21 | .000000 | $ 0.00 |
| John Hancock Stable Val | $ 1956361224.15 | 369759.122791 | $ 490570.37 |
| SELECT AA Growth | $ 101168703.54 | 194.930570 | $ 3127.75 |
| SELECT AA Balanced | $ 74236081.34 | .000000 | $ 0.00 |
| SELECT AA Moderate | $ 40189252.81 | .000000 | $ 0.00 |
| SELECT AA Conservative | $ 22541976.52 | .000000 | $ 0.00 |
| Select Lifestyle Growth | $ 1383854.25 | .000000 | $ 0.00 |
| Select Lifestyle Balanced | $ 917.25 | .000000 | $ 0.00 |
| Select Lifestyle Moderate | $ 913.67 | .000000 | $ 0.00 |
| Select Lifestyle Conservative | $ 905.86 | .000000 | $ 0.00 |

*Assets = Liabilities

John Hancock

STATEMENT OF ASSETS AND LIABILITIES OF
THE SUB-ACCOUNTS OF JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)
FOR CONTRACT # 100648 THE TRUSTEES OF SPG HOLDINGS LLC
401(K) RETIREMENT SAVINGS PLAN
MONEY INVESTED AS OF DECEMBER 31, 2013

| Sub-Accounts | John Hancock USA Total Sub-Accounts Assets and Liabilities* | THE TRUSTEES OF SPG HOLDINGS LLC 401(K) RETIREMENT SAVINGS PLAN Total No of Units | Total Value |
|---|---|---|---|
| SELECT Global Diversification | $ 7459759.74 | .000000 | $ 0.00 |
| SELECT Divers Growth & Income | $ 9206956.48 | .000000 | $ 0.00 |
| SELECT Fundamental Holdings | $ 3107202.09 | .000000 | $ 0.00 |

*Assets = Liabilities

I hereby certify that this statement, given pursuant to 29 CFR 2520.103-5(c), is complete and accurate.

Peter Gordon
President, Retirement Plan Services

Production Date(R): JAN/03/2014