

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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 <u>IDEAL WINDOW MANUFACTURING, INC. RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<u>002</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>IDEAL WINDOW MANUFACTURING, INC.</u> <u>100 W 7TH ST</u> <u>BAYONNE, NJ 07002</u>	1c Effective date of plan <u>01/01/1984</u>	
	2b Employer Identification Number (EIN) <u>22-1591325</u>	
	2c Sponsor's telephone number <u>201-437-4300</u>	
	2d Business code (see instructions) <u>339900</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/29/2014	CHRIS MEGALOS
	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 ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	202
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	118
b Retired or separated participants receiving benefits		6b	1
c Other retired or separated participants entitled to future benefits		6c	51
d Subtotal. Add lines 6a , 6b , and 6c		6d	170
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	170
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	152
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 3D 2E 2F 2G 2J 2K 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ 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) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ 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
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan IDEAL WINDOW MANUFACTURING, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 IDEAL WINDOW MANUFACTURING, INC.	D Employer Identification Number (EIN) 22-1591325

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.
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1 Coverage Information:

(a) Name of insurance carrier
HARTFORD 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
06-0974148	88072	GA-807328	152	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
10217	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
MERRILL LYNCH LIFE AGENCY 4802 DEER LAKE DR E 2ND FLOOR JACKSONVILLE, FL 32246

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
10217			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	5584978

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. Specify nature of costs ▶	6d	

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 ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year	7b	0
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c Additions: (1) Contributions deposited during the year	7c(1)	0	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	0	
(4) Transferred from separate account	7c(4)	0	
(5) Other (specify below)	7c(5)	0	

(6) Total additions	7c(6)	0
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d Total of balance and additions (add lines 7b and 7c(6))	7d	0
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	0	
(2) Administration charge made by carrier	7e(2)	0	
(3) Transferred to separate account	7e(3)	0	
(4) Other (specify below)	7e(4)	0	

(5) Total deductions	7e(5)	0
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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 <u>IDEAL WINDOW MANUFACTURING, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>IDEAL WINDOW MANUFACTURING, INC.</u>	D Employer Identification Number (EIN) <u>22-1591325</u>

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

MASSMUTUAL LIFE INSURANCE COMPANY

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 23 37 38 49 50 54 55 59 60 62 63 64 65 66 99	N/A	2570	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

RELIANCE TRUST COMPANY

58-1428634

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
99 25	N/A	0	Yes ☒ No ☐	Yes ☐ No ☒	400	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSMUTUAL LIFE INSURANCE COMPANY	52 59 60 62 63	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SEE ATTACHED SCHEDULE C REPORT		SEE ATTACHED FORM 5500 SCHEDULE C REPORT
04-1590850		
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
RELIANCE TRUST COMPANY	25 99	400
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MASSMUTUAL LIFE INSURANCE COMPANY		SEE ATTACHED FORM 5500 SCHEDULE C REPORT
04-1590850		
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2013</div> This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan IDEAL WINDOW MANUFACTURING, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 IDEAL WINDOW MANUFACTURING, INC.	D Employer Identification Number (EIN) 22-1591325	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: HARTFORD ADVANTAGE TK2

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

c EIN-PN 06-0974148-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4949035
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a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT K2

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

c EIN-PN 06-0974148-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 635948
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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)
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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)
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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)
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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)
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan IDEAL WINDOW MANUFACTURING, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 IDEAL WINDOW MANUFACTURING, INC.	D Employer Identification Number (EIN) 22-1591325	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)		
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	
	(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)	0	
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)	0	
	(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)	351800	316506
	(9) Value of interest in common/collective trusts	1c(9)	0	
	(10) Value of interest in pooled separate accounts	1c(10)	0	
	(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)	5419076	5584978
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	
	(15) Other.....	1c(15)	0	

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(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	5770876	5901484

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5770876	5901484
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	149476	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		149476

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)	14947	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		14947

(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)		0

(3) Rents	2b(3)		
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(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)		0

(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)		0

		(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)		693156
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		857579

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	724054	
(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)		724054
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		347
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	2570	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2570
j Total expenses. Add all expense amounts in column (b) and enter total	2j		726971

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		130608
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: ROSENBERG RICH BAKER BERMAN

(2) EIN: 22-3271252

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
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.)		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.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.)	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.)		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?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		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.			

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

A Name of plan <u>IDEAL WINDOW MANUFACTURING, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>IDEAL WINDOW MANUFACTURING, INC.</u>	D Employer Identification Number (EIN) <u>22-1591325</u>

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	<u>0</u>
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): <u>06-0974148</u>		
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 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
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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
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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.
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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): _____

**Ideal Window Manufacturing, Inc.
Retirement Plan**

Financial Statements

December 31, 2013 and 2012

Ideal Window Manufacturing, Inc.
Retirement Plan
Index to the Financial Statements
December 31, 2013 and 2012

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ROSENBERG RICH BAKER BERMAN & COMPANY

265 Davidson Avenue, Suite 210 • Somerset, NJ 08873-4120 • PHONE 908-231-1000 • FAX 908-231-6894
111 Dunnell Road, Suite 100 • Maplewood, NJ 07040 • PHONE 973-763-6363 • FAX 973-763-4430

Independent Auditor's Report

To the Trustees of the
Ideal Window Manufacturing, Inc. Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Ideal Window Manufacturing, Inc. Retirement 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 the net assets available for benefits for the years then ended, and the related notes to the financial statements.

Managements's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient 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 the note entitled Information Prepared and Certified by Trustee, which was certified by Massachusetts Mutual Life Insurance Company, Custodian of the Plan, except for comparing such 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 of the Plan 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.



ROSENBERG RICH BAKER BERMAN & COMPANY

Trustees of the Ideal Window Manufacturing, Inc.
Retirement Plan

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 Assets Held for Investment as of the year ended December 31, 2013 is required by the Department of Labor's (DOL) 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 are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited 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.

Rosenberg Rich Baker Berman & Company

Somerset, New Jersey
July 25, 2014

Ideal Window Manufacturing, Inc.
Retirement Plan
Statements of Net Assets Available for Benefits

	<u>December 31,</u>	
	<u>2013</u>	<u>2012</u>
Assets		
Investments at Fair Value		
Hartford Life Insurance Company (investments greater than 5% listed separately)		
American Funds Growth Fund of America	\$ 417,558	\$ 324,123
Hartford Money Market HLS	-	1,952,419
JP Morgan Prime Money Market	1,708,427	-
Blackrock Lifepath 2020	252,177	298,700
Blackrock Lifepath 2030	757,741	748,189
Lord Abbett Small Cap Blend	-	336,756
Lord Abbot Value	412,960	-
Blackrock Global Allocation	228,783	335,897
Other Funds (Less than 5% of net assets)	<u>1,807,332</u>	<u>1,422,992</u>
Total Investments at Fair Value	<u>5,584,978</u>	<u>5,419,076</u>
Receivables		
Employees' contribution	2,448	2,555
Notes receivable from participants	<u>316,506</u>	<u>351,800</u>
Total Receivables	<u>318,954</u>	<u>354,355</u>
Total Assets	<u>5,903,932</u>	<u>5,773,431</u>
Liabilities and Net Assets Available for Benefits		
Excess contribution payable	<u>6,563</u>	<u>311</u>
Total Liabilities	<u>6,563</u>	<u>311</u>
Net Assets Available for Plan Benefits	<u>\$ 5,897,369</u>	<u>\$ 5,773,120</u>

See notes to financial statements.

Ideal Window Manufacturing, Inc.
Retirement Plan
Statements of Changes in Net Assets Available for Benefits

	<u>Year Ended December 31,</u>	
	<u>2013</u>	<u>2012</u>
Additions to Net Assets Attributed to:		
Investment Income		
Participant loan interest	\$ 14,947	\$ 15,406
Net appreciation in fair value of investments	<u>693,156</u>	<u>405,734</u>
Net Investment Income	708,103	421,140
Contributions by:		
Employee	<u>149,369</u>	<u>150,654</u>
Total Contributions	149,369	150,654
Deductions to Net Assets Attributed to:		
Benefits paid to participants	711,939	628,602
Deemed distributions	12,151	-
Excess contributions returned to participants	6,563	311
Administrative expenses	<u>2,570</u>	<u>3,913</u>
Total Deductions	<u>733,223</u>	<u>632,826</u>
Net Increase (Decrease)	124,249	(61,032)
Net Assets Available for Plan Benefits at Beginning of Year	<u>5,773,120</u>	<u>5,834,152</u>
Net Assets Available for Plan Benefits at End of Year	<u>\$ 5,897,369</u>	<u>\$ 5,773,120</u>

See notes to financial statements.

Ideal Window Manufacturing, Inc.
Retirement Plan
Notes to the Financial Statements

DESCRIPTION OF PLAN

The following description of the Ideal Window Manufacturing, Inc. Retirement Plan (the "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 is a defined contribution plan covering all employees of the Company who have attained age 21 and have completed six months of eligible service as of the bi-annual enrollment date. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

The plan provides all participants with the option of voluntarily contributing up to 100% of their pre-tax compensation, as defined, paid by the employer to such participant while a member of the plan, not to exceed statutory dollar limitations. As of January 1, 2008 an automatic enrollment provision of 3% of eligible compensation was implemented unless the participant elects otherwise. The plan also allows after tax Roth 401(k) contributions, not to exceed statutory dollar limitations. Contributions paid to the Plan by the employer may include matching and discretionary features. For the matching feature, the employer may contribute an amount equal to 100% of the participant's first 3% of pre-tax contributions. The Company may amend or revoke its obligation to contribute to the Plan if it determines that it will not have significant current or accumulated profits to make such contribution. As of April 1, 2008, the Company suspended the matching contribution. No discretionary contribution was made for the year ended December 31, 2013 or 2012.

Participant Accounts

Four accounts will normally be maintained for each participant. They are (1) the elective deferral account, (2) the matching contribution account, (3) the discretionary contribution account and (4) rollover account, if applicable. A participant, at all times, has a 100% non-forfeitable interest in the value of his account attributable to his salary deferrals and rollover contributions from other qualified plans. A participant gradually vests in his employer matching and discretionary accounts based on his years of accredited service. A participant is 100% vested in these accounts after six years. Allocations are based on participant earnings or account balances, as defined. Forfeited balances of terminated participants non-vested accounts may be used to reduce future Company contributions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Notes Receivable from Participants

Participants have the ability to borrow against their vested account balance, as defined in the Plan. Each loan is secured by a promissory note executed by the participant to the Trustee. The minimum loan a participant may seek is \$1,000, the maximum loan is the lesser of \$50,000 or 50% of the participant's vested balance. Loans are repaid in monthly installments over one to five years, except for a loan used to acquire a participant's principal residence, which may have a repayment period of up to thirty (30) years. The entire unpaid principal balance of the loan, plus any accrued interest, is due upon a participant's termination.

Investment Options

The Plan offers participants 24 investment options of varying risk with Massachusetts Mutual Life Insurance Company, which acquired The Hartford Life Insurance Company Retirement Plans Group effective January 1, 2013, for 2013 and 2012. The participants are allowed to change their choices or transfer between funds through automated systems.

Ideal Window Manufacturing, Inc.
Retirement Plan
Notes to the Financial Statements

DESCRIPTION OF PLAN, Continued

Forfeitures

The non-vested accounts of participants shall be forfeited upon the earlier of the date of the participant's death, if prior to such date he ceased to be an employee, or his forfeiture date. All or a part of a participant's non-vested account will be forfeited, if, after he ceases to be an employee, he receives a distribution of his entire vested account. The forfeiture will occur as of the date he receives the distribution or on the date such provision became effective, if later. Forfeitures are transferred to the Plan's unallocated cash reserve fund until applied toward Company contributions or to offset plan expenses. Forfeitures of \$393 and \$1,803 were applied to administrative expenses in 2013 and 2012, respectively.

Payment of Benefits

On termination of service, a participant may elect to receive a lump sum amount equal to the value of his or her account or all or any portion of the account may be used to purchase an annuity to provide a lifetime income or installments over a specified guaranteed period.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with generally accepted accounting principles.

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. Purchases and sales of securities are recorded on a trade-date basis.

Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Expenses incurred in connection with the administration of the Plan are paid by the Plan to the extent not paid by the Company.

Use of Estimates

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

Subsequent Events

The Plan evaluated the events and transactions subsequent to the date of its Statement of Net Assets Available for Benefits, in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 855-10-50, "Subsequent Events", through July 25, 2014, which is the date the financial statements were available to be issued.

Ideal Window Manufacturing, Inc.
Retirement Plan
Notes to the Financial Statements

PARTICIPANT LOANS

Participant loans consist of notes receivables due from plan participants as described under the Description of Plan. The individual loan balances, reported as unpaid principal balances plus any accrued but unpaid interest, are collateralized by the respective participant's vested account balance. Interest rates vary among the loans, ranging from 4.25% to 9.50%. Repayments are made weekly from payroll deductions, ranging from one to five years except for a loan used to acquire a participant's principal residence which may have a repayment period of up to thirty (30) years.

PLAN TERMINATION

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

RISKS AND UNCERTAINTIES

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

QUALIFIED TAX STATUS

The Plan adopted a volume submitter plan which received a favorable letter of determination dated March 31, 2008 from the Internal Revenue Service stating the Plan is in compliance with Section 401(a) of the Code, and, accordingly, is entitled to an exemption from income taxes under the provisions of Section 501(a). Accordingly, no provision for federal income taxes has been made in the accompanying financial statements. The Plan administrator believes the Plan is no longer subject to income tax examinations for the years prior to 2010.

RELATED PARTY TRANSACTIONS

State Street Bank and Trust operates as the Plan's trustee. Certain Plan investments are shares of mutual funds managed by Massachusetts Mutual Life Insurance Company (MassMutual) which acquired the Hartford Life Insurance Company Retirement Plans Group effective January 1, 2013. MassMutual is also the investment custodian as defined by the Plan and, therefore, these transactions qualify as party in interest transactions.

FAIR VALUE OF FINANCIAL INSTRUMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 "Fair Value Measurements and Disclosures" defines fair value as the exchange price that would be received on the measurement date to sell an asset or the price paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 also establishes a three level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

Ideal Window Manufacturing, Inc.
Retirement Plan
Notes to the Financial Statements

FAIR VALUE OF FINANCIAL INSTRUMENTS, Continued

Level 1

Level 1 asset and liability fair values are based on quoted prices in active markets for identical assets and liabilities. The plan holds mutual funds and money market funds that are measured as Level 1 assets. All investments are within Level 1 of fair value hierarchy.

Level 2

Level 2 asset and liability fair values are based on observable inputs that include: quoted market prices for similar assets or liabilities; quoted market prices that are not in an active market; or other inputs that are observable in the market and can be corroborated by observable market data for substantially the full term of the assets and liabilities. The plan holds no Level 2 assets.

Level 3

Level 3 assets and liabilities are financial instruments whose value is calculated by the use of pricing models and/or discounted cash methodologies, as well as financial instruments for which the determination of fair value requires significant management judgment or estimation. These methodologies may result in a significant portion of the fair value being derived from unobservable data. The plan holds no Level 3 assets.

		Fair Value Measurements for Assets Measured on a Recurring Basis		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2013</u>	<u>Total</u>			
Mutual funds:				
Asset allocation funds	\$ 1,394,754	\$ 1,394,754	\$ -	\$ -
Money market	1,708,427	1,708,427	-	-
Specialty funds	584,590	584,590	-	-
Large cap	1,090,134	1,090,134	-	-
Global/International	222,573	222,573	-	-
Mid cap funds	464,399	464,399	-	-
Bond funds	120,101	120,101	-	-
Total	<u>\$ 5,584,978</u>	<u>\$ 5,584,978</u>	<u>\$ -</u>	<u>\$ -</u>
<u>December 31, 2012</u>	<u>Total</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
Mutual funds:				
Target date funds	\$ 1,064,315	\$ 1,064,315	\$ -	\$ -
Money market	1,952,419	1,952,419	-	-
Value	160,302	160,302	-	-
Growth	588,499	588,499	-	-
Large blend	234,152	234,152	-	-
Global	545,024	545,024	-	-
Small cap	336,756	336,756	-	-
Other funds	537,609	537,609	-	-
Total	<u>\$ 5,419,076</u>	<u>\$ 5,419,076</u>	<u>\$ -</u>	<u>\$ -</u>

Ideal Window Manufacturing, Inc.
Retirement Plan
Notes to the Financial Statements

NET APPRECIATION

Plan investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in market value as follows:

	Year Ended December 31,	
	2013	2012
Net appreciation in fair value of investments	\$ <u>693,156</u>	\$ <u>405,734</u>

INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

The December 31, 2013 and 2012 Statements of Net Assets Available for Benefits, the investment activities included on the Statements of Changes in Net Assets Available for Benefits for the year ended December 31, 2013 and 2012, and the accompanying notes to the financial statements were prepared in part or entirely from information certified by the custodian in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The information certified includes total investments of \$5,584,978 and \$5,419,076 at December 31, 2013 and 2012, respectively, and related investment income of \$693,156 and \$405,734 for the years ended December 31, 2013 and 2012, respectively.

RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the accompanying financial statements to net assets per the Form 5500:

	2013
Net assets available for benefits per the financial statements	\$ 5,897,369
Less: Contribution receivable from employees	(2,448)
Add: Excess contribution payable	<u>6,563</u>
Net assets per the Form 5500	\$ <u>5,901,484</u>

The following is a reconciliation of changes in net assets available for benefits per the accompanying financial statements to net income as reported on the Form 5500:

	2013
Changes in net assets available for benefits per the financial statements	\$ 124,249
Add: Decrease in contribution receivable from employees	107
Add: Increase in excess contribution payable	<u>6,252</u>
Net income per the Form 5500	\$ <u>130,608</u>

SUBSEQUENT EVENT

Effective June 20, 2014 the plan sponsor has changed to IWM Acquisition Corp. and the plan name is changed to Ideal Window Manufacturing Retirement Plan. Participation in the Plan will continue without interruption and service with Ideal Window Manufacturing, Inc. will be credited for eligibility and vesting purposes.

Ideal Window Manufacturing, Inc.
Retirement Plan
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
December 31, 2013

2013 Form 5500
EIN# 22-1591325
Plan# 002

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current value
*	American Funds Inc Fund of America	Mutual Funds	\$ 65,554
*	Columbia Seligman Comm and Info	Mutual Funds	\$ 29,372
*	Ivy Science & Technology	Mutual Funds	\$ 179,049
*	Blackrock Lifepath 2020	Mutual Funds	\$ 252,170
*	Blackrock Lifepath 2030	Mutual Funds	\$ 757,741
*	Blackrock Lifepath 2040	Mutual Funds	\$ 16,692
*	Blackrock Lifepath Retirement	Mutual Funds	\$ 73,814
*	Invesco Real Estate	Mutual Funds	\$ 3,132
*	Amer.Funds Cap World Growth Income	Mutual Funds	\$ 46,988
*	Blackrock Global Allocation	Mutual Funds	\$ 228,783
*	Lord Abbett Value	Mutual Funds	\$ 412,960
*	Ivy Global Natural Resources	Mutual Funds	\$ 72,445
*	MFS Utilities	Mutual Funds	\$ 25,639
*	Amer.Funds Growth Fund of America	Mutual Funds	\$ 417,558
*	American Funds Bond Fund of America	Mutual Funds	\$ 75,557
*	Davis New York Venture	Mutual Funds	\$ 43,229
*	Janus Overseas	Mutual Funds	\$ 175,585
*	Lord Abbett Bond Debenture	Mutual Funds	\$ 44,544
*	Blackrock Large Cap Core	Mutual Funds	\$ 268,351
*	Goldman Sachs Midcap Value	Mutual Funds	\$ 51,439
*	Hartford Global Health HLS	Mutual Funds	\$ 274,953
*	Hartford Growth Opportunities HLS	Mutual Funds	\$ 169,247
*	JP Morgan Prime Money Market	Mutual Funds	\$ 1,708,427
*	Hartford Value HLS	Mutual Funds	\$ 191,749
*	Participant Loans	4.25% - 9.50%	\$ <u>316,506</u>
		Total	\$ <u>5,901,484</u>

* Indicates party-in-interest as defined by ERISA.

Note: Cost information is not presented because all information is participant directed.

Fee and Compensation Disclosure Report

This document is intended to assist a plan administrator (“you”) in completing the Form 5500 Schedule C¹ by identifying different types of compensation paid with respect to the product utilized by your plan.

As permitted under the Schedule C rules, compensation is disclosed in the attached report as an actual dollar amount, an estimate or a formula or rate.

- Where an actual dollar amount of compensation is disclosed, no further notation regarding compensation calculations is generally provided.
- Where an estimate of the compensation amount is disclosed, we have used a reasonable method to arrive at the estimate and we have described the method used to arrive at the estimated amount.
- Where a formula or rate is provided to report compensation, we have used a reasonable method to arrive at the estimate and we have described the method used to arrive at the estimated amount. This formula or rate may be disclosed to describe the compensation to which it applies under the Schedule C rules. Alternatively, for purposes of Schedule C disclosure or in connection with your fiduciary review of the compensation paid with respect to the services, products and investment options utilized by the plan, you may calculate and disclose an actual or estimated dollar amount by multiplying the rate by the total assets to which it applies.

Please note that, unless otherwise indicated in the descriptions contained in this report, direct compensation is presented on a plan year basis 01/01/2013 - 12/31/2013 and indirect compensation is presented on a calendar year basis ending 12/31/2013.

This report includes compensation actually paid to or by MassMutual within the indicated plan year as part of your MassMutual-serviced product. *(Note: If the plan year period or plan year end indicated in this Schedule C reporting package is incorrect, please notify your MassMutual customer service representative immediately).* This report does not include amounts deducted from plan assets and paid to third parties (other than MassMutual). In addition, the report does not include compensation related to investments held by the plan that are not serviced on our recordkeeping system. You should contact your other service providers for reportable compensation information. You may also receive information on the compensation reported here from other service providers as is described below.

Please note that we have provided suggested service codes with respect to services provided through our product. Please review all Schedule C and other Form 5500 materials with your experienced benefits counsel and other professionals to determine the most appropriate codes for your plan. In addition, please note that because plans with fewer than 100 participants (as of the beginning of the plan year) are generally not required to file Schedule C, you should refer to the instructions provided by the IRS for Schedule C and/or review the applicability of Schedule C to your plan with your experienced tax/benefits counsel, to determine whether it is necessary for the plan to report the information contemplated by this report.

Please contact your MassMutual Service Team should you require additional information regarding the compensation paid to or by MassMutual with respect to your plan.

Information provided in this document and related materials we provide are not intended to be and shall not be deemed tax advice, tax form preparation services, legal advice, advice to plans regarding compliance with ERISA reporting compliance, or accounting or other professional services. As described above, the information contained in this report may not cover all of the compensation received by the plan’s service providers. We strongly encourage you to review all Schedule C and other Form 5500 materials with experienced benefits counsel and other professionals.

¹ Please refer to the Schedule C of the Form 5500 and its instructions (available at: <http://www.dol.gov/ebsa/5500main.html>), and please confer with experienced benefits counsel and other professionals, to determine the applicability of Schedule C to your plan.

FORM 5500 SCHEDULE C REPORT
SCHEDULE C, LINE 2(h) AND LINE 3(e) FORMULA DESCRIPTION
IDEAL WINDOW MANUFACTURING, INC. RETIREMENT PLAN (807328)
EIN #: 22-1591325

Please note that, unless otherwise indicated in the descriptions contained in this report, direct compensation is presented on a plan year basis 01/01/2013 - 12/31/2013 and indirect compensation is presented on a calendar year basis ending 12/31/2013.

For use with lines 2(h), 3(c), 3(d), 3(e)

Total Direct Compensation Paid **\$2,570.00**

The total amount identified above reflects all fees deducted from plan assets at the plan administrator's direction for the plan year. Service providers which have received portions of these direct fees are listed below, along with the amount of fees they received. Please note that if there is a discrepancy between the total direct fees reported above and the sum of the direct fees reported below, you should contact your other service providers or your plan records to identify the recipient(s) of the fees and any other information relevant to your Schedule C filing.

Recipient: Massachusetts Mutual Life Insurance Company EIN: 04-1590850

Service Codes: 15, 23, 37, 38, 54, 55, 59, 60, 62, 63, 64, 65, 66, 99, 50 (if direct compensation amount reflected below)

Direct Compensation **\$2,570.00**

The total amount identified above reflects fees deducted from plan assets at the plan administrator's direction for the 2013 plan year for the above named recipient. Please review other service providers, below, to determine whether direct fees were also paid to them. Also, please review your records to determine whether other service providers may have received any compensation not reported below (e.g., a reimbursement paid to any plan fiduciary, your employee benefits counsel, or a plan auditor).

Note: Due to system accounting protocols (including 'cash basis' accounting), amounts reported as Direct Compensation and amounts reported as paid to Massachusetts Mutual Life Insurance Company are the net result of aggregating direct compensation after the effects of adjustments processed in 2013, some of which may have pertained to prior years.

Please review the detailed breakdown at the end of the report for further information.

Indirect Compensation

Float compensation **\$28.50**

Bank accounts and investments associated with short-term investment pool, 200 Hopmeadow Road, Simsbury, CT 06089

This is an estimate based on the annual average rate of float (0.1133% for 2013) earned on the bank accounts and investments associated with the short-term investment pool for the 2013 calendar year multiplied by an estimate of the assets related to uncashed checks.* This estimate does not include float earned for any other reason (e.g., if amounts remitted cannot be immediately invested because they are not in good order). Please review or request a copy of the current float disclosure for more information about the other circumstances in which float is earned.

* A complete listing of distribution checks that remain outstanding for your plan is available on the Retirement Plan Access web site under the Standard Reports section (Report R03998-Outstanding Distribution Checks). Uncashed check assets will continue to remain in a float-earning bank account until such time direction is received from the Plan Sponsor. The Plan Sponsor should consult with their tax advisor or benefits counsel to determine if assets attributable to uncashed checks should be included on the Form 5500 filing.

Non Monetary Compensation

Please note that items of nonmonetary compensation need to be reported for Schedule A or C (Form 5500) purposes if they exceed certain *de minimus* amounts. Transactions generating nonmonetary compensation may include gifts, gratuities, or certain types of in-kind benefits. MassMutual's Code of Conduct generally restricts MassMutual employees from giving to or receiving gifts from customers and/or business partners having a value of over \$100, in any individual situation, without prior approval. However, it is possible that one or more of your service providers for the calendar year, including MassMutual, engaged in transactions generating nonmonetary compensation. Information concerning reportable transactions undertaken between or among non-MassMutual parties may not be available to MassMutual.

Please consult with your legal or tax advisors if you have any questions.

Compensation paid with respect to Funds

<i>Investment Option Name</i>	<i>EIN</i>	<i>Revenue Sharing Rate (%) Paid to MassMutual (rates as of 12/31/2013)</i>	<i>Underlying Fund Gross Expense Ratio as of the Fund's Year End*</i>	<i>Separate Account Charge **</i>
AMERICAN FUNDS BND FD OF AMER R3	95-2884967	0.65% x assets	0.92%	0.25%
AMERICAN FUNDS CAP WLD GR INC R3	95-1411037	0.65% x assets	1.09%	0.25%
AMERICAN FUNDS GR FD OF AMER R3	52-0792143	0.65% x assets	0.98%	0.25%
AMERICAN FUNDS INC FD OF AMER R3	06-0867264	0.65% x assets	0.94%	0.25%
BLACKROCK GLOBAL ALLOCATION A	22-2937779	0.55% x assets	1.16%	0.25%
BLACKROCK LARGE CAP CORE A	13-3806694	0.55% x assets	1.26%	0.25%
BLACKROCK LIFEPATH 2020 A	51-0318674	0.75% x assets	1.39%	0.25%
BLACKROCK LIFEPATH 2030 A	51-0318674	0.75% x assets	1.41%	0.25%
BLACKROCK LIFEPATH 2040 A	51-0318674	0.75% x assets	1.43%	0.25%
BLACKROCK LIFEPATH RETIREMENT A	51-0318674	0.75% x assets	1.38%	0.25%
COL SELIGMN COMMUNICAT AND INF A	13-3154449	0.50% x assets	1.37%	0.25%
DAVIS NEW YORK VENTURE A	13-2601967	0.35% x assets plus \$12/participant	0.88%	0.25%
GOLDMAN SACHS MDCAP VALUE A	13-4166989	0.55% x assets	1.14%	0.25%
HARTFORD GROWTH OPPTS HLS IB	41-1600027	0.50% x assets	0.90%	0.25%
HARTFORD HEALTHCARE HLS IB	22-2937447	0.50% x assets	1.16%	0.25%
HARTFORD ULTRASHORT BOND IB	22-2937447		0.67%	0.25%
HARTFORD VALUE HLS IB	22-2937447	0.50% x assets	1.01%	0.25%
INVESCO REAL ESTATE A	76-0343427	0.60% x assets	1.25%	0.25%
IVY GLOBAL NATURAL RESOURCES Y	04-6006759	0.50% x assets	1.27%	0.25%
IVY SCIENCE AND TECHNOLOGY Y	48-1112076	0.50% x assets	1.30%	0.25%
JANUS OVERSEAS S	84-0592523	0.50% x assets	0.93%	0.25%
JPMORGAN PRIME MONEY MKT RESERVE	33-1043149		0.71%	0.25%
LORD ABBETT BOND DEBENTURE A	13-2669319	0.50% x assets	0.96%	0.25%
LORD ABBETT SMALL CAP BLEND A	22-3805271	0.50% x assets	1.36%	0.25%
LORD ABBETT VALUE OPPTS A	13-3712440	0.50% x assets	1.31%	0.25%
MFS UTILITIES R3	04-3158862	0.65% x assets	1.02%	0.25%

Under the variable investment options available through your plan's group annuity contract or funding agreement, contract values are invested in Hartford Life Insurance Company separate accounts that, in turn, invest in underlying registered investment companies (i.e., mutual funds) and collective investment funds. Massachusetts Mutual Life Insurance Company (together, with its affiliates, "MassMutual") acquired The Hartford's retirement plans business effective January 1, 2013. In connection with the acquisition, The Hartford appointed MassMutual to provide all of administrative services necessary to support your plan's contract. In this role, MassMutual receives all charges, fees and compensation – both direct and indirect – as payable to The Hartford for the services provided to your plan under the packaged retirement services programs.

The list includes any investment option held by the plan on at least one month end during the 2013 calendar year. To arrive at an estimate of

the dollar amount that MassMutual received from each investment option, multiply the rate of fees received from each investment option by your plan's year-end balance (or if the investment option was liquidated prior to year end, the balance on the liquidation date) and, if applicable, the per participant fee by the number of participants in the investment option at year end (or the liquidation date if earlier). This will be an estimate because your plan's balance and number of participants will vary over the course of the year, so the year-end balance and number of participants may be higher or lower than the daily balance. In addition, these fees are calculated on a daily basis.

* This amount is the sum of the fund's distribution, management and other fees, which are also identified in the fund's prospectus. Please note that some of the funds available through your service contract or arrangement are funds from The Hartford Financial Services Group, Inc.'s proprietary family of mutual funds (The Hartford Mutual Funds). These proprietary mutual funds have contracts for services with companies that are affiliated with Hartford Securities Distribution Company Inc.

The Hartford-affiliated companies that provide these services, and are compensated in connection with those services, are listed below. For more information about these proprietary mutual funds, see the applicable fund prospectus.

Hartford Affiliate	Services	Compensation
Hartford Investment Financial Services, LLC	Principal Underwriter to The Hartford Mutual Funds	As Principal Underwriter paid by the Fund in the form of dealer concessions
Hartford Administrative Services Company	Transfer Agent to The Hartford Mutual Funds	Paid by the Fund in the form of fees for services
HL Investment Advisors, LLC	Investment Manager to The Hartford Mutual Funds	Paid by the Fund in the form of investment advisory fees based on assets under management

**** Separate Account Charge**

[see fund chart]% per annum of the daily Sub-Account values (pursuant to the group annuity contract or funding agreement)

Hartford Life Insurance Company Separate Accounts, 200 Hopmeadow Road, Simsbury, CT 06089

Recipient: MERRILL LYNCH LIFE AGENCY EIN: 13-2808480

Service Codes:

Please contact your Service Provider for the list of applicable services performed and Service Codes.

Direct Compensation

\$0.00

Our records indicate that this recipient did not receive any Direct Compensation. Please review your records to determine whether this service provider may have received any compensation not reported.

Indirect Compensation

* **Sales commission** Payor: Massachusetts Mutual Life Insurance Company EIN: 04-1590850 **\$10,217.46**

* *Sales Commissions are reported on a Plan Year basis.*

Non Monetary Compensation

Please note that items of nonmonetary compensation need to be reported for Schedule A or C (Form 5500) purposes if they exceed certain *de minimus* amounts. Transactions generating nonmonetary compensation may include gifts, gratuities, or certain types of in-kind benefits. MassMutual's Code of Ethics and Business Conduct generally restricts MassMutual employees from giving to or receiving gifts from customers and/or business partners having a value of over \$100, in any individual situation, without prior approval. However, it is possible that one or more of your service providers for the 2013 calendar year, including MassMutual, engaged in transactions generating nonmonetary compensation. Information concerning reportable transactions undertaken between or among non-MassMutual parties may not be available to MassMutual.

Please consult with your legal or tax advisors if you have any questions.

Recipient: Reliance Trust Company EIN: 58-1428634

Indirect Compensation

Trust service fee (if Reliance Trust Company is acting as directed trustee)
Service Codes: 25, 99

\$400.00

Payors: Massachusetts Mutual Life Insurance Company EIN: 04-1590850
 MassMutual Retirement Services, LLC EIN: 26-1589907

Direct Revenue Detail

Recipient: *Massachusetts Mutual Life Insurance Company*

<u>Fee Description</u>	<u>Dollar Amount</u>
Loan Set-up Fee	\$1,350.00
Holding Account: Internal Fee	\$200.00
Loan Administration Fee	\$1,020.00
Total Direct Revenue:	<hr/> \$2,570.00
 Grand Total Direct Fees:	 <hr/> \$2,570.00

**Ideal Window Manufacturing, Inc.
Retirement Plan**

Financial Statements

December 31, 2013 and 2012

Ideal Window Manufacturing, Inc.
Retirement Plan
Index to the Financial Statements
December 31, 2013 and 2012

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ROSENBERG RICH BAKER BERMAN & COMPANY

265 Davidson Avenue, Suite 210 • Somerset, NJ 08873-4120 • PHONE 908-231-1000 • FAX 908-231-6894
111 Dunnell Road, Suite 100 • Maplewood, NJ 07040 • PHONE 973-763-6363 • FAX 973-763-4430

Independent Auditor's Report

To the Trustees of the
Ideal Window Manufacturing, Inc. Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Ideal Window Manufacturing, Inc. Retirement 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 the net assets available for benefits for the years then ended, and the related notes to the financial statements.

Managements's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient 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 the note entitled Information Prepared and Certified by Trustee, which was certified by Massachusetts Mutual Life Insurance Company, Custodian of the Plan, except for comparing such 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 of the Plan 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.



ROSENBERG RICH BAKER BERMAN & COMPANY

Trustees of the Ideal Window Manufacturing, Inc.
Retirement Plan

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 Assets Held for Investment as of the year ended December 31, 2013 is required by the Department of Labor's (DOL) 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 are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited 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.

Rosenberg Rich Baker Berman & Company

Somerset, New Jersey
July 25, 2014

Ideal Window Manufacturing, Inc.
Retirement Plan
Statements of Net Assets Available for Benefits

	<u>December 31,</u>	
	<u>2013</u>	<u>2012</u>
Assets		
Investments at Fair Value		
Hartford Life Insurance Company (investments greater than 5% listed separately)		
American Funds Growth Fund of America	\$ 417,558	\$ 324,123
Hartford Money Market HLS	-	1,952,419
JP Morgan Prime Money Market	1,708,427	-
Blackrock Lifepath 2020	252,177	298,700
Blackrock Lifepath 2030	757,741	748,189
Lord Abbett Small Cap Blend	-	336,756
Lord Abbot Value	412,960	-
Blackrock Global Allocation	228,783	335,897
Other Funds (Less than 5% of net assets)	<u>1,807,332</u>	<u>1,422,992</u>
Total Investments at Fair Value	<u>5,584,978</u>	<u>5,419,076</u>
Receivables		
Employees' contribution	2,448	2,555
Notes receivable from participants	<u>316,506</u>	<u>351,800</u>
Total Receivables	<u>318,954</u>	<u>354,355</u>
Total Assets	<u>5,903,932</u>	<u>5,773,431</u>
Liabilities and Net Assets Available for Benefits		
Excess contribution payable	<u>6,563</u>	<u>311</u>
Total Liabilities	<u>6,563</u>	<u>311</u>
Net Assets Available for Plan Benefits	<u>\$ 5,897,369</u>	<u>\$ 5,773,120</u>

See notes to financial statements.

Ideal Window Manufacturing, Inc.
Retirement Plan
Statements of Changes in Net Assets Available for Benefits

	<u>Year Ended December 31,</u>	
	<u>2013</u>	<u>2012</u>
Additions to Net Assets Attributed to:		
Investment Income		
Participant loan interest	\$ 14,947	\$ 15,406
Net appreciation in fair value of investments	<u>693,156</u>	<u>405,734</u>
Net Investment Income	708,103	421,140
Contributions by:		
Employee	<u>149,369</u>	<u>150,654</u>
Total Contributions	149,369	150,654
Deductions to Net Assets Attributed to:		
Benefits paid to participants	711,939	628,602
Deemed distributions	12,151	-
Excess contributions returned to participants	6,563	311
Administrative expenses	<u>2,570</u>	<u>3,913</u>
Total Deductions	<u>733,223</u>	<u>632,826</u>
Net Increase (Decrease)	124,249	(61,032)
Net Assets Available for Plan Benefits at Beginning of Year	<u>5,773,120</u>	<u>5,834,152</u>
Net Assets Available for Plan Benefits at End of Year	<u>\$ 5,897,369</u>	<u>\$ 5,773,120</u>

See notes to financial statements.

Ideal Window Manufacturing, Inc.
Retirement Plan
Notes to the Financial Statements

DESCRIPTION OF PLAN

The following description of the Ideal Window Manufacturing, Inc. Retirement Plan (the "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 is a defined contribution plan covering all employees of the Company who have attained age 21 and have completed six months of eligible service as of the bi-annual enrollment date. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

The plan provides all participants with the option of voluntarily contributing up to 100% of their pre-tax compensation, as defined, paid by the employer to such participant while a member of the plan, not to exceed statutory dollar limitations. As of January 1, 2008 an automatic enrollment provision of 3% of eligible compensation was implemented unless the participant elects otherwise. The plan also allows after tax Roth 401(k) contributions, not to exceed statutory dollar limitations. Contributions paid to the Plan by the employer may include matching and discretionary features. For the matching feature, the employer may contribute an amount equal to 100% of the participant's first 3% of pre-tax contributions. The Company may amend or revoke its obligation to contribute to the Plan if it determines that it will not have significant current or accumulated profits to make such contribution. As of April 1, 2008, the Company suspended the matching contribution. No discretionary contribution was made for the year ended December 31, 2013 or 2012.

Participant Accounts

Four accounts will normally be maintained for each participant. They are (1) the elective deferral account, (2) the matching contribution account, (3) the discretionary contribution account and (4) rollover account, if applicable. A participant, at all times, has a 100% non-forfeitable interest in the value of his account attributable to his salary deferrals and rollover contributions from other qualified plans. A participant gradually vests in his employer matching and discretionary accounts based on his years of accredited service. A participant is 100% vested in these accounts after six years. Allocations are based on participant earnings or account balances, as defined. Forfeited balances of terminated participants non-vested accounts may be used to reduce future Company contributions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Notes Receivable from Participants

Participants have the ability to borrow against their vested account balance, as defined in the Plan. Each loan is secured by a promissory note executed by the participant to the Trustee. The minimum loan a participant may seek is \$1,000, the maximum loan is the lesser of \$50,000 or 50% of the participant's vested balance. Loans are repaid in monthly installments over one to five years, except for a loan used to acquire a participant's principal residence, which may have a repayment period of up to thirty (30) years. The entire unpaid principal balance of the loan, plus any accrued interest, is due upon a participant's termination.

Investment Options

The Plan offers participants 24 investment options of varying risk with Massachusetts Mutual Life Insurance Company, which acquired The Hartford Life Insurance Company Retirement Plans Group effective January 1, 2013, for 2013 and 2012. The participants are allowed to change their choices or transfer between funds through automated systems.

Ideal Window Manufacturing, Inc.
Retirement Plan
Notes to the Financial Statements

DESCRIPTION OF PLAN, Continued

Forfeitures

The non-vested accounts of participants shall be forfeited upon the earlier of the date of the participant's death, if prior to such date he ceased to be an employee, or his forfeiture date. All or a part of a participant's non-vested account will be forfeited, if, after he ceases to be an employee, he receives a distribution of his entire vested account. The forfeiture will occur as of the date he receives the distribution or on the date such provision became effective, if later. Forfeitures are transferred to the Plan's unallocated cash reserve fund until applied toward Company contributions or to offset plan expenses. Forfeitures of \$393 and \$1,803 were applied to administrative expenses in 2013 and 2012, respectively.

Payment of Benefits

On termination of service, a participant may elect to receive a lump sum amount equal to the value of his or her account or all or any portion of the account may be used to purchase an annuity to provide a lifetime income or installments over a specified guaranteed period.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with generally accepted accounting principles.

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. Purchases and sales of securities are recorded on a trade-date basis.

Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Expenses incurred in connection with the administration of the Plan are paid by the Plan to the extent not paid by the Company.

Use of Estimates

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

Subsequent Events

The Plan evaluated the events and transactions subsequent to the date of its Statement of Net Assets Available for Benefits, in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 855-10-50, "Subsequent Events", through July 25, 2014, which is the date the financial statements were available to be issued.

Ideal Window Manufacturing, Inc.
Retirement Plan
Notes to the Financial Statements

PARTICIPANT LOANS

Participant loans consist of notes receivables due from plan participants as described under the Description of Plan. The individual loan balances, reported as unpaid principal balances plus any accrued but unpaid interest, are collateralized by the respective participant's vested account balance. Interest rates vary among the loans, ranging from 4.25% to 9.50%. Repayments are made weekly from payroll deductions, ranging from one to five years except for a loan used to acquire a participant's principal residence which may have a repayment period of up to thirty (30) years.

PLAN TERMINATION

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

RISKS AND UNCERTAINTIES

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

QUALIFIED TAX STATUS

The Plan adopted a volume submitter plan which received a favorable letter of determination dated March 31, 2008 from the Internal Revenue Service stating the Plan is in compliance with Section 401(a) of the Code, and, accordingly, is entitled to an exemption from income taxes under the provisions of Section 501(a). Accordingly, no provision for federal income taxes has been made in the accompanying financial statements. The Plan administrator believes the Plan is no longer subject to income tax examinations for the years prior to 2010.

RELATED PARTY TRANSACTIONS

State Street Bank and Trust operates as the Plan's trustee. Certain Plan investments are shares of mutual funds managed by Massachusetts Mutual Life Insurance Company (MassMutual) which acquired the Hartford Life Insurance Company Retirement Plans Group effective January 1, 2013. MassMutual is also the investment custodian as defined by the Plan and, therefore, these transactions qualify as party in interest transactions.

FAIR VALUE OF FINANCIAL INSTRUMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 "Fair Value Measurements and Disclosures" defines fair value as the exchange price that would be received on the measurement date to sell an asset or the price paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 also establishes a three level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

Ideal Window Manufacturing, Inc.
Retirement Plan
Notes to the Financial Statements

FAIR VALUE OF FINANCIAL INSTRUMENTS, Continued

Level 1

Level 1 asset and liability fair values are based on quoted prices in active markets for identical assets and liabilities. The plan holds mutual funds and money market funds that are measured as Level 1 assets. All investments are within Level 1 of fair value hierarchy.

Level 2

Level 2 asset and liability fair values are based on observable inputs that include: quoted market prices for similar assets or liabilities; quoted market prices that are not in an active market; or other inputs that are observable in the market and can be corroborated by observable market data for substantially the full term of the assets and liabilities. The plan holds no Level 2 assets.

Level 3

Level 3 assets and liabilities are financial instruments whose value is calculated by the use of pricing models and/or discounted cash methodologies, as well as financial instruments for which the determination of fair value requires significant management judgment or estimation. These methodologies may result in a significant portion of the fair value being derived from unobservable data. The plan holds no Level 3 assets.

		Fair Value Measurements for Assets Measured on a Recurring Basis		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2013</u>	<u>Total</u>			
Mutual funds:				
Asset allocation funds	\$ 1,394,754	\$ 1,394,754	\$ -	\$ -
Money market	1,708,427	1,708,427	-	-
Specialty funds	584,590	584,590	-	-
Large cap	1,090,134	1,090,134	-	-
Global/International	222,573	222,573	-	-
Mid cap funds	464,399	464,399	-	-
Bond funds	120,101	120,101	-	-
Total	<u>\$ 5,584,978</u>	<u>\$ 5,584,978</u>	<u>\$ -</u>	<u>\$ -</u>
<u>December 31, 2012</u>	<u>Total</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
Mutual funds:				
Target date funds	\$ 1,064,315	\$ 1,064,315	\$ -	\$ -
Money market	1,952,419	1,952,419	-	-
Value	160,302	160,302	-	-
Growth	588,499	588,499	-	-
Large blend	234,152	234,152	-	-
Global	545,024	545,024	-	-
Small cap	336,756	336,756	-	-
Other funds	537,609	537,609	-	-
Total	<u>\$ 5,419,076</u>	<u>\$ 5,419,076</u>	<u>\$ -</u>	<u>\$ -</u>

Ideal Window Manufacturing, Inc.
Retirement Plan
Notes to the Financial Statements

NET APPRECIATION

Plan investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in market value as follows:

	Year Ended December 31,	
	2013	2012
Net appreciation in fair value of investments	\$ <u>693,156</u>	\$ <u>405,734</u>

INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

The December 31, 2013 and 2012 Statements of Net Assets Available for Benefits, the investment activities included on the Statements of Changes in Net Assets Available for Benefits for the year ended December 31, 2013 and 2012, and the accompanying notes to the financial statements were prepared in part or entirely from information certified by the custodian in accordance with 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The information certified includes total investments of \$5,584,978 and \$5,419,076 at December 31, 2013 and 2012, respectively, and related investment income of \$693,156 and \$405,734 for the years ended December 31, 2013 and 2012, respectively.

RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the accompanying financial statements to net assets per the Form 5500:

	2013
Net assets available for benefits per the financial statements	\$ 5,897,369
Less: Contribution receivable from employees	(2,448)
Add: Excess contribution payable	<u>6,563</u>
Net assets per the Form 5500	\$ <u>5,901,484</u>

The following is a reconciliation of changes in net assets available for benefits per the accompanying financial statements to net income as reported on the Form 5500:

	2013
Changes in net assets available for benefits per the financial statements	\$ 124,249
Add: Decrease in contribution receivable from employees	107
Add: Increase in excess contribution payable	<u>6,252</u>
Net income per the Form 5500	\$ <u>130,608</u>

SUBSEQUENT EVENT

Effective June 20, 2014 the plan sponsor has changed to IWM Acquisition Corp. and the plan name is changed to Ideal Window Manufacturing Retirement Plan. Participation in the Plan will continue without interruption and service with Ideal Window Manufacturing, Inc. will be credited for eligibility and vesting purposes.

Ideal Window Manufacturing, Inc.
Retirement Plan
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
December 31, 2013

2013 Form 5500
EIN# 22-1591325
Plan# 002

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current value
*	American Funds Inc Fund of America	Mutual Funds	\$ 65,554
*	Columbia Seligman Comm and Info	Mutual Funds	\$ 29,372
*	Ivy Science & Technology	Mutual Funds	\$ 179,049
*	Blackrock Lifepath 2020	Mutual Funds	\$ 252,170
*	Blackrock Lifepath 2030	Mutual Funds	\$ 757,741
*	Blackrock Lifepath 2040	Mutual Funds	\$ 16,692
*	Blackrock Lifepath Retirement	Mutual Funds	\$ 73,814
*	Invesco Real Estate	Mutual Funds	\$ 3,132
*	Amer.Funds Cap World Growth Income	Mutual Funds	\$ 46,988
*	Blackrock Global Allocation	Mutual Funds	\$ 228,783
*	Lord Abbett Value	Mutual Funds	\$ 412,960
*	Ivy Global Natural Resources	Mutual Funds	\$ 72,445
*	MFS Utilities	Mutual Funds	\$ 25,639
*	Amer.Funds Growth Fund of America	Mutual Funds	\$ 417,558
*	American Funds Bond Fund of America	Mutual Funds	\$ 75,557
*	Davis New York Venture	Mutual Funds	\$ 43,229
*	Janus Overseas	Mutual Funds	\$ 175,585
*	Lord Abbett Bond Debenture	Mutual Funds	\$ 44,544
*	Blackrock Large Cap Core	Mutual Funds	\$ 268,351
*	Goldman Sachs Midcap Value	Mutual Funds	\$ 51,439
*	Hartford Global Health HLS	Mutual Funds	\$ 274,953
*	Hartford Growth Opportunities HLS	Mutual Funds	\$ 169,247
*	JP Morgan Prime Money Market	Mutual Funds	\$ 1,708,427
*	Hartford Value HLS	Mutual Funds	\$ 191,749
*	Participant Loans	4.25% - 9.50%	\$ <u>316,506</u>
		Total	\$ <u>5,901,484</u>

* Indicates party-in-interest as defined by ERISA.

Note: Cost information is not presented because all information is participant directed.