Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- ☐ a multiemployer plan;
- ☐ a multiple-employer plan; or
- ☒ 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
WESTWAY GROUP, INC. SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/01/2009

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

WESTWAY GROUP, INC.

365 CANAL STREET
SUITE 2900
NEW ORLEANS, LA 70130

2b Employer Identification Number (EIN)
20-4755936

2c Sponsor's telephone number
504-636-4302

2d Business code (see instructions)
551111

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.	07/30/2014	JUDY THORN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/30/2014	JUDY THORN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	441
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**	403
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	30
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	433
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f	Total. Add lines **6d** and **6e**.	**6f**	435
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	231
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	16
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2S 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)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
WESTWAY GROUP, INC. SAVINGS PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
WESTWAY GROUP, INC.	20-4755936	

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)

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(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 52 59 60 62 63 72	RECORDKEEPER	19846	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

PHELPS DUNBAR LLP

72-0358621

(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?
50	OTHER	3302	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [ ]

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

POSTLETHWAITE & NETTEVILLE

72-1202445

(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?
10		10000	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
WESTWAY GROUP, INC. SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WESTWAY GROUP, INC.

D Employer Identification Number (EIN)
20-4755936

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

a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO STABLE RETURN FD C

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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)
52-2250946-001	C	1272886

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)

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
WESTWAY GROUP, INC. SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WESTWAY GROUP, INC.

D Employer Identification Number (EIN)
20-4755936

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	450	275
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	445842	194580
(2) Participant contributions	1b(2)	64860	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	6461257	3531277
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	1076760	531333
(9) Value of interest in common/collective trusts	1c(9)	2235341	1272886
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	22976144	12187930
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	33260654	17718281
Liabilities			
g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	33260654	17718281

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1170585	
(B) Participants	2a(1)(B)	1042731	
(C) Others (including rollovers)	2a(1)(C)	291968	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2505284
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	5565	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	27995	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		33560
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	609118	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		609118
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(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)		23841
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(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)		3160909
c Other income	2c		8350
d Total income. Add all **income** amounts in column (b) and enter total	2d		6341062
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1784039	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1784039
f Corrective distributions (see instructions)	2f		4565
g Certain deemed distributions of participant loans (see instructions)	2g		30916
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	622796	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		622796
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2442316
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3898746
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		19441119

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: POSTLETHWAITE & NETTERVILLE **(2)** EIN: 72-1202445

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		5000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)
E.D. & F. MAN HOLDINGS, INC. SAVINGS & INVESTMENT PLAN	13-4101062	002

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
WESTWAY GROUP, INC. SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WESTWAY GROUP, INC.

D Employer Identification Number (EIN)
20-4755936

Part I Distributions

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

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

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

EIN(s): 94-1687665

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WESTWAY GROUP, LLC
SAVINGS PLAN
NEW ORLEANS, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2013

P&N Postlethwaite & Netterville
A Professional Accounting Corporation
www.pncpa.com

WESTWAY GROUP, LLC
SAVINGS PLAN
NEW ORLEANS, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2013

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P&N Postlethwaite & Netterville

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INDEPENDENT AUDITORS' REPORT

The Investment Committee
Westway Group, LLC

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Westway Group, LLC Savings Plan (the Plan), which comprises the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our audits 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 notes receivable, investments, related investment income, and the information summarized in Note 7, which was certified by Bank of America, N.A., the trustee 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 as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

30th Floor - Energy Centre • 1100 Poydras Street • New Orleans, LA 70163-3000 • Tel: 800.201.7332
One Galleria Blvd., Suite 2100 • Metairie, LA 70001 • Tel: 504.837.5990 • Fax: 504.834.3609

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 purposes as of 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 is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on 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 by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Postlethwaite & Netterville

Metairie, Louisiana
July 23, 2014

P&N

WESTWAY GROUP, LLC SAVINGS PLAN
NEW ORLEANS, LOUISIANA
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

ASSETS

	2013	2012
CASH AND CASH EQUIVALENTS	$ 275	$ 450
INVESTMENTS, at fair market value		
Mutual funds	12,187,930	22,976,144
Common collective trust	1,283,176	2,300,214
Total investments, at fair market value	13,471,106	25,276,358
OTHER INVESTMENTS		
Certificate of deposit	3,531,277	6,461,257
RECEIVABLES, at fair market value		
Participant contributions receivable	-	64,860
Employer contributions receivable	194,580	445,842
Notes receivable from participants	531,333	1,076,760
Total receivables	725,913	1,587,462
Net assets available for benefits at fair value	17,728,571	33,325,527
Adjustment from fair value to contract value for underlying fully benefit-responsive investment contracts	(10,290)	(64,873)
Net assets available for benefits	$ 17,718,281	$ 33,260,654

The accompanying notes are an integral part of these statements.

WESTWAY GROUP, LLC SAVINGS PLAN
NEW ORLEANS, LOUISIANA
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	3,193,100
Interest and dividends		642,678
Total investment income		3,835,778
Contributions:		
Participant		1,042,731
Employer		1,170,585
Rollover		291,968
Total contributions		2,505,284
Total additions		6,341,062
Deductions from net assets attributed to:		
Benefits paid to participants		1,819,520
Administrative expenses		33,148
Total deductions		1,852,668
Change in net assets available for benefits		4,488,394
Transfer (see Note 11)		(20,030,767)
Net assets available for benefits:		
Beginning of year		33,260,654
End of year	$	17,718,281

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following description of the Westway Group, LLC Savings Plan, formerly Westway Group Inc. Savings 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 employees of the Plan's sponsor, Westway Group, LLC (the Company) who have elected to participate and have one hour of service. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974 (ERISA).

Contributions

Each year, participating employees may contribute, through salary deferrals, a maximum of 25% pre-tax and 5% post-tax of their annual compensation to their 401(k) accounts. Participants who have attained age 50 before the end of the Plan year and have contributed the maximum amount permitted as a basic deferral for such year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

In 2013, the Company matched 100% of the first one percent and 50% for every percent over one percent up to 6%. Additionally, the Company makes quarterly Service Pay Credit (SPC) contributions which are calculated as a percentage of quarterly compensation based on years of service and eligibility qualifications ranging from 3 to 12%.

Participant Accounts

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

Vesting

Participants are vested 100% in their contributions plus actual earnings thereon at all times. Vesting in the Company's matching and profit sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service as follows:

Less than 1 year	0%
1 year	0%
2 year	100%

1. Description of Plan (Continued)

Benefit Payments

Upon retirement, death, disability, or termination of service, participants may elect to receive the vested portion of their account either in a lump-sum distribution or in periodic payments. The Plan does allow withdrawals on account of financial hardship to the extent that they do not exceed the immediate and heavy financial needs of the requesting participant. Limitations on withdrawals are outlined in the plan document.

Notes Receivable From Participants

Participants may borrow from their accounts a minimum of $1,000, up to the lesser of 50% of their vested account balance or $50,000. Loan terms range from one to five years or up to fifteen years for the purchase of a primary residence. Loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest is paid ratably through payroll deductions. At December 31, 2013, interest rates on the outstanding loans ranged from 3.25% to 4.25%. Principal and interest is paid ratably through monthly payroll deductions.

Forfeitures

At December 31, 2013 and 2012 the balance in the forfeiture account was $67,447 and $123,660, respectively. During 2013, $22,810 in Plan expenses was paid from the account.

Investment Options

Upon enrollment in the Plan, participants may direct employee and employer contributions applicable to their account in investments offered by Bank of America, N.A. which consist of mutual funds, a common collective trust fund, and certificates of deposit.

Risks and Uncertainty

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit 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 participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Basis of Accounting

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

2. Summary of Accounting Policies

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. The Plan's assets are primarily invested in mutual funds and a common collective trust fund. Shares of mutual funds are valued at quoted market prices that represent the net asset value of shares held by the Plan at year-end. The common collective trust fund invests in fully benefit-responsive contracts including primarily guaranteed and synthetic investment contracts issued by banks, insurance companies and other issuers.

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

Certificate of deposits are non-negotiable and are not considered securities that are subject to fair value disclosure requirements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

2. Summary of Accounting Policies (Continued)

Benefit Payments

Benefits are recorded when paid.

3. Income Tax Status

The IRS has determined and informed the Company by a letter dated July 5, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). There have been no changes to the Plan since the application for the determination letter. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and the plan is qualified as tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

4. Information Certified by Plan Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan's financial statements and supplemental schedule include unaudited information that was prepared by Bank of America, N.A. (the "Trustee"). The Trustee has certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012.
- Notes receivable, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012.
- Net appreciation in fair value of investments and interest and dividends as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2013.
- Information contained in the Schedule of Assets Held for Investment Purposes at December 31, 2013, as shown on the attached schedule.

5. Related Party Transactions

Certain administrative functions are performed by the employees of the Company. No employee receives compensation from the Plan. Certain administrative expenses of the plan administrator are paid directly by the Company. The Company does not intend to seek reimbursement for these expenses.

6. Plan Termination

Although the Company 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 of ERISA. In the event of Plan termination, participants will become 100 percent vested in their employer contributions.

7. Investments (Unaudited)

The following table presents participant-directed investments that represent 5% or more of the Plan's net assets:

	2013	2012
Hotchkis & Wiley Mid Cap Value I	$ 1,181,640	$ 2,197,352
Federated Kaufman Fund Class A	936,014	2,038,091
American Europacific Growth Fund R5	1,475,745	3,442,597
American Growth Fund of America R5	1,132,564	*
Blackrock Capital Appr Instl	1,446,390	2,389,820
Invesco Van Kampen Comstock Y	1,198,105	*
American Washington Mutual Investor Fund	*	1,906,738
PIMCO Total Return Port. Inst.	1,220,726	2,691,486
Wells Fargo Stable Return Fund C	1,283,176	2,300,214
Certificate of Deposit	3,531,277	6,461,257

*Balance less than 5% of net plan assets

During 2013, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $3,193,100.

8. Investment in Common Collective Trust

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events included the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The crediting interest rate is based on a formula agreed upon with the issuer. Guaranteed interest rates are announced annually and are guaranteed against change for the year. The crediting interest rate and average yield was 1.52% and 1.36% for the year ended December 31, 2013 and 1.95% and 0.94% for the year ended December 31, 2012. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

9. Fair Value Measurements

The Fair Value Measurements and Disclosures topic of the Financial Accounting Standards Board Accounting Standards Codification, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the framework are described as follows:

- Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

- Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

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

9. Fair Value Measurements (Continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual Funds: Valued at the net asset value ("NAV") of shares held at year end (Level 1 inputs).

Common collective trust fund: Valued at NAV, exclusive of the adjustment to contract value of the shares of the collective trust funds. The underlying funds do not have finite lives, unfunded commitments, or significant restrictions on redemptions.

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

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

Assets at Fair Value as of December 31, 2013

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Moderate Allocation	$ 450,838	$ -	$ -	$ 450,838
Mid-Cap Value	1,181,640	-	-	1,181,640
Mid-Cap Growth	936,014	-	-	936,014
Aggressive Growth	445,384	-	-	445,384
Large Growth	3,777,059	-	-	3,777,059
Small Growth	772,034	-	-	772,034
Foreign Large Blend	1,475,745	-	-	1,475,745
Intermediate Government	467,079	-	-	467,079
Intermediate-Term Bond	1,348,231	-	-	1,348,231
Large Blend	775,126	-	-	775,126
Foreign Small/Mid Growth	475,418	-	-	475,418
High Yield Bond	83,362	-	-	83,362
Total mutual funds	12,187,930	-	-	12,187,930
Common collective trust	-	1,283,176	-	1,283,176
Total investments at fair value	$ 12,187,930	$ 1,283,176	$ -	$ 13,471,106

9. Fair Value Measurements (Continued)

Assets at Fair Value as of December 31, 2012

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Moderate Allocation	$ 1,104,195	$ -	$ -	$ 1,104,195
Mid-Cap Value	2,197,352	-	-	2,197,352
Mid-Cap Growth	2,038,091	-	-	2,038,091
Aggressive Growth	1,906,738	-	-	1,906,738
Large Growth	5,171,071	-	-	5,171,071
Small Growth	791,948	-	-	791,948
Foreign Large Blend	3,442,597	-	-	3,442,597
Intermediate Government	616,932	-	-	616,932
Intermediate-Term Bond	3,149,324	-	-	3,149,324
Large Blend	1,387,975	-	-	1,387,975
Foreign Small/Mid Growth	913,994	-	-	913,994
High Yield Bond	255,927	-	-	255,927
Total mutual funds	22,976,144	-	-	22,976,144
Common collective trust	-	2,300,214	-	2,300,214
Total investments at fair value	$ 22,976,144	$ 2,300,214	$ -	$ 25,276,358

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2013:

Change in net assets available for benefits per the financial statements	$ 4,488,394
Plus SPC contributions for 2012 paid in 2013	419,345
Net income per the Form 5500	$ 4,907,739

11. Transfer Out of Plan

In January 2013, the Plan sponsor sold one of its divisions, Westway Feed Products ("Westway Feed"), to ED&F Man Holdings Limited ("ED&F Man"), the Plan sponsor's largest stockholder. Participant accounts of the employees of Westway Feed were transferred to ED&F Man's existing retirement plan and are shown as a transfer on the statement of changes in the net assets available for benefits.

12. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, July 23, 2014, and determined that there were no other items for disclosure.

SUPPLEMENTAL INFORMATION

WESTWAY GROUP, LLC SAVINGS PLAN
NEW ORLEANS, LOUISIANA

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
DECEMBER 31, 2013

PLAN NUMBER 001 **EIN 20-4755936**

(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Mutual funds:			
The Oakmark Equity & Income Fund	13,808 shares	♦	$ 450,838
PIMCO Total Return Port. Instl	114,193 shares	♦	1,220,726
Federated Kaufman Fund Class A	151,950 shares	♦	936,014
American Europacific Growth Fund R5	30,130 shares	♦	1,475,745
American Growth Fund of America R5	26,369 shares	♦	1,132,564
American Washington Mutual Investor Fund	11,301 shares	♦	445,384
Invesco Van Kampen Comstock Y	50,404 shares	♦	1,198,105
Mainstay High Yield Corporate Bond Fund	13,779 shares	♦	83,362
Blackrock S&P500 Stock Fund	2,314 shares	♦	513,540
Blackrock Capital Appr Instl	50,733 shares	♦	1,446,390
Davis New York Venture Class Y	6,242 shares	♦	261,586
Blackrock US Government Bond Class Inst	45,128 shares	♦	467,079
Loomis Sayles Investment Grade	10,715 shares	♦	127,505
Munder Small Capital Value Fund Y	24,595 shares	♦	772,034
Hotchkis & Wiley Mid Cap Value I	29,097 shares	♦	1,181,640
Oppenheimer International Small Company Fund	14,601 shares	♦	475,418
Total mutual funds			12,187,930
Certificate of Deposit			
Retirement Bank Account	3,531,277 shares	♦	3,531,277
Common Collective Trust:			
Wells Fargo Stable Return Fund C	25,591 shares	♦	1,283,176
Total investments			17,002,383
Notes receivable from participants	With varying maturities and interest rates ranging from 3.25% through 4.25%		531,333
			$ 17,533,716

♦ - Participant directed investments

See accompanying auditors' report.

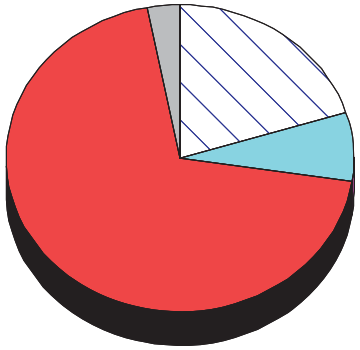
STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

WESTWAY GROUP, LLC. SAVINGS PLAN

CONSOLIDATION

ALLOCATION OF PLAN ASSETS



- 20.15% CERT OF DEPOSIT / BANK DEPOSIT
- 69.55% MUTUAL FUNDS
- 0.00% PENDING SETTLEMENT FUNDS
- 7.26% COMMON / COLLECTIVE TRUSTS
- 3.03% LOANS
- 0.00% ACCRUED INCOME

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
CERT OF DEPOSIT / BANK DEPOSIT					
RETIREMENT BANK ACCOUNT	3,531,277.0300	1.000	3,531,277.03	3,531,277.03	20.15%
COMMON / COLLECTIVE TRUSTS					
WELLS FARGO STABLE RETURN FD C	25,590.7827	49.740	1,251,049.40	1,272,885.53	7.26%
MUTUAL FUNDS					
THE OAKMARK EQUITY & INCOME FD	13,808.2080	32.650	418,972.76	450,837.99	2.57%
PIMCO TOTAL RETURN PORT. INSTL	114,193.2293	10.690	1,264,332.19	1,220,725.62	6.97%
FEDERATED KAUFMAN FD CL A	151,950.3675	6.160	790,696.63	936,014.26	5.34%
AMERICAN EUROPACIFIC GR FD R5	30,129.5413	48.980	1,246,888.00	1,475,744.93	8.42%
AMERICAN GRTH FD OF AMER CL R5	26,369.3536	42.950	945,819.27	1,132,563.74	6.46%
AMERICAN WASHINGTON MUT INV	11,301.3059	39.410	360,513.63	445,384.47	2.54%

Balances include pending activity

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

WESTWAY GROUP, LLC. SAVINGS PLAN

CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
INVESCO COMSTOCK FUND CL Y	50,404.0881	23.770	962,086.48	1,198,105.17	6.84%
MAINSTAY HIGH YIELD CORP BOND	13,778.7930	6.050	83,124.87	83,361.70	0.48%
BLACKROCK S&P 500 STOCK FUND I	2,313.5548	221.970	351,398.33	513,539.76	2.93%
BLACKROCK CAPITAL APPR INSTL	50,732.7312	28.510	1,042,949.70	1,446,390.17	8.25%
DAVIS NEW YORK VENTURE CL Y	6,241.6033	41.910	242,659.74	261,585.59	1.49%
BLACKROCK US GOVT BOND CL INST	45,128.3791	10.350	473,202.42	467,078.72	2.67%
LOOMIS SAYLES INVT GRADE	10,714.6690	11.900	132,939.53	127,504.56	0.73%
MUNDER VERACITY SML CAP VAL Y	24,594.9035	31.390	665,549.75	772,034.02	4.41%
HOTCHKIS&WILEY MID CAP VAL I	29,097.2771	40.610	818,824.23	1,181,640.42	6.74%
OPPENHEIMER INTL SML COMPANY	14,601.3099	32.560	288,501.96	475,418.65	2.71%
TOTAL MUTUAL FUNDS			10,088,459.49	12,187,929.77	69.55%
LOANS					
LOAN FUND	531,332.7500	1.000	531,332.75	531,332.75	3.03%
PENDING SETTLEMENT FUNDS					
PENDING SETTLEMENT FUND	275.0000	1.000	275.00	275.00	0.00%
INVESTMENT TOTAL			15,402,393.67	17,523,700.08	100.00%

Balances include pending activity

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

WESTWAY GROUP, LLC. SAVINGS PLAN

CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
UNINVESTED CASH			0.00	0.00	0.00%
ACCRUED INCOME			0.04	0.04	0.00%
TOTAL ASSETS			15,402,393.71	17,523,700.12	100.00%

A portion of the balance displayed in the BIF Money Fund or the Merrill Lynch Bank Deposit Program (MLBD Program) may contain a pending deposit. If cash funds are invested / deposited in the BIF or MLBD Program, sweep activity details are available upon request.

Balances include pending activity

WESTWAY GROUP, LLC
SAVINGS PLAN
NEW ORLEANS, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2013

P&N Postlethwaite & Netterville
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WESTWAY GROUP, LLC
SAVINGS PLAN
NEW ORLEANS, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2013

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INDEPENDENT AUDITORS' REPORT

The Investment Committee
Westway Group, LLC

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Westway Group, LLC Savings Plan (the Plan), which comprises the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our audits 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 notes receivable, investments, related investment income, and the information summarized in Note 7, which was certified by Bank of America, N.A., the trustee 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 as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

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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 purposes as of 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 is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on 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 by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Postlethwaite & Netterville

Metairie, Louisiana
July 23, 2014

WESTWAY GROUP, LLC SAVINGS PLAN
NEW ORLEANS, LOUISIANA
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

ASSETS

	2013	2012
CASH AND CASH EQUIVALENTS	$ 275	$ 450
INVESTMENTS, at fair market value		
Mutual funds	12,187,930	22,976,144
Common collective trust	1,283,176	2,300,214
Total investments, at fair market value	13,471,106	25,276,358
OTHER INVESTMENTS		
Certificate of deposit	3,531,277	6,461,257
RECEIVABLES, at fair market value		
Participant contributions receivable	-	64,860
Employer contributions receivable	194,580	445,842
Notes receivable from participants	531,333	1,076,760
Total receivables	725,913	1,587,462
Net assets available for benefits at fair value	17,728,571	33,325,527
Adjustment from fair value to contract value for underlying fully benefit-responsive investment contracts	(10,290)	(64,873)
Net assets available for benefits	$ 17,718,281	$ 33,260,654

The accompanying notes are an integral part of these statements.

WESTWAY GROUP, LLC SAVINGS PLAN
NEW ORLEANS, LOUISIANA
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	3,193,100
Interest and dividends		642,678
Total investment income		3,835,778
Contributions:		
Participant		1,042,731
Employer		1,170,585
Rollover		291,968
Total contributions		2,505,284
Total additions		6,341,062
Deductions from net assets attributed to:		
Benefits paid to participants		1,819,520
Administrative expenses		33,148
Total deductions		1,852,668
Change in net assets available for benefits		4,488,394
Transfer (see Note 11)		(20,030,767)
Net assets available for benefits:		
Beginning of year		33,260,654
End of year	$	17,718,281

The accompanying notes are an integral part of this statement.

WESTWAY GROUP, LLC SAVINGS PLAN
NEW ORLEANS, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following description of the Westway Group, LLC Savings Plan, formerly Westway Group Inc. Savings 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 employees of the Plan's sponsor, Westway Group, LLC (the Company) who have elected to participate and have one hour of service. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974 (ERISA).

Contributions

Each year, participating employees may contribute, through salary deferrals, a maximum of 25% pre-tax and 5% post-tax of their annual compensation to their 401(k) accounts. Participants who have attained age 50 before the end of the Plan year and have contributed the maximum amount permitted as a basic deferral for such year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

In 2013, the Company matched 100% of the first one percent and 50% for every percent over one percent up to 6%. Additionally, the Company makes quarterly Service Pay Credit (SPC) contributions which are calculated as a percentage of quarterly compensation based on years of service and eligibility qualifications ranging from 3 to 12%.

Participant Accounts

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

Vesting

Participants are vested 100% in their contributions plus actual earnings thereon at all times. Vesting in the Company's matching and profit sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service as follows:

Less than 1 year	0%
1 year	0%
2 year	100%

1. Description of Plan (Continued)

Benefit Payments

Upon retirement, death, disability, or termination of service, participants may elect to receive the vested portion of their account either in a lump-sum distribution or in periodic payments. The Plan does allow withdrawals on account of financial hardship to the extent that they do not exceed the immediate and heavy financial needs of the requesting participant. Limitations on withdrawals are outlined in the plan document.

Notes Receivable From Participants

Participants may borrow from their accounts a minimum of $1,000, up to the lesser of 50% of their vested account balance or $50,000. Loan terms range from one to five years or up to fifteen years for the purchase of a primary residence. Loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest is paid ratably through payroll deductions. At December 31, 2013, interest rates on the outstanding loans ranged from 3.25% to 4.25%. Principal and interest is paid ratably through monthly payroll deductions.

Forfeitures

At December 31, 2013 and 2012 the balance in the forfeiture account was $67,447 and $123,660, respectively. During 2013, $22,810 in Plan expenses was paid from the account.

Investment Options

Upon enrollment in the Plan, participants may direct employee and employer contributions applicable to their account in investments offered by Bank of America, N.A. which consist of mutual funds, a common collective trust fund, and certificates of deposit.

Risks and Uncertainty

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit 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 participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Basis of Accounting

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

2. Summary of Accounting Policies

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. The Plan's assets are primarily invested in mutual funds and a common collective trust fund. Shares of mutual funds are valued at quoted market prices that represent the net asset value of shares held by the Plan at year-end. The common collective trust fund invests in fully benefit-responsive contracts including primarily guaranteed and synthetic investment contracts issued by banks, insurance companies and other issuers.

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

Certificate of deposits are non-negotiable and are not considered securities that are subject to fair value disclosure requirements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

2. Summary of Accounting Policies (Continued)

Benefit Payments

Benefits are recorded when paid.

3. Income Tax Status

The IRS has determined and informed the Company by a letter dated July 5, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). There have been no changes to the Plan since the application for the determination letter. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and the plan is qualified as tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

4. Information Certified by Plan Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan's financial statements and supplemental schedule include unaudited information that was prepared by Bank of America, N.A. (the "Trustee"). The Trustee has certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012.
- Notes receivable, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012.
- Net appreciation in fair value of investments and interest and dividends as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2013.
- Information contained in the Schedule of Assets Held for Investment Purposes at December 31, 2013, as shown on the attached schedule.

5. Related Party Transactions

Certain administrative functions are performed by the employees of the Company. No employee receives compensation from the Plan. Certain administrative expenses of the plan administrator are paid directly by the Company. The Company does not intend to seek reimbursement for these expenses.

6. Plan Termination

Although the Company 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 of ERISA. In the event of Plan termination, participants will become 100 percent vested in their employer contributions.

7. Investments (Unaudited)

The following table presents participant-directed investments that represent 5% or more of the Plan's net assets:

	2013	2012
Hotchkis & Wiley Mid Cap Value I	$ 1,181,640	$ 2,197,352
Federated Kaufman Fund Class A	936,014	2,038,091
American Europacific Growth Fund R5	1,475,745	3,442,597
American Growth Fund of America R5	1,132,564	*
Blackrock Capital Appr Instl	1,446,390	2,389,820
Invesco Van Kampen Comstock Y	1,198,105	*
American Washington Mutual Investor Fund	*	1,906,738
PIMCO Total Return Port. Inst.	1,220,726	2,691,486
Wells Fargo Stable Return Fund C	1,283,176	2,300,214
Certificate of Deposit	3,531,277	6,461,257

*Balance less than 5% of net plan assets

During 2013, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $3,193,100.

8. Investment in Common Collective Trust

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events included the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The crediting interest rate is based on a formula agreed upon with the issuer. Guaranteed interest rates are announced annually and are guaranteed against change for the year. The crediting interest rate and average yield was 1.52% and 1.36% for the year ended December 31, 2013 and 1.95% and 0.94% for the year ended December 31, 2012. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

9. Fair Value Measurements

The Fair Value Measurements and Disclosures topic of the Financial Accounting Standards Board Accounting Standards Codification, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the framework are described as follows:

- Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

- Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

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

9. Fair Value Measurements (Continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual Funds: Valued at the net asset value ("NAV") of shares held at year end (Level 1 inputs).

Common collective trust fund: Valued at NAV, exclusive of the adjustment to contract value of the shares of the collective trust funds. The underlying funds do not have finite lives, unfunded commitments, or significant restrictions on redemptions.

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

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

Assets at Fair Value as of December 31, 2013

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Moderate Allocation	$ 450,838	$ -	$ -	$ 450,838
Mid-Cap Value	1,181,640	-	-	1,181,640
Mid-Cap Growth	936,014	-	-	936,014
Aggressive Growth	445,384	-	-	445,384
Large Growth	3,777,059	-	-	3,777,059
Small Growth	772,034	-	-	772,034
Foreign Large Blend	1,475,745	-	-	1,475,745
Intermediate Government	467,079	-	-	467,079
Intermediate-Term Bond	1,348,231	-	-	1,348,231
Large Blend	775,126	-	-	775,126
Foreign Small/Mid Growth	475,418	-	-	475,418
High Yield Bond	83,362	-	-	83,362
Total mutual funds	12,187,930	-	-	12,187,930
Common collective trust	-	1,283,176	-	1,283,176
Total investments at fair value	$ 12,187,930	$ 1,283,176	$ -	$ 13,471,106

9. Fair Value Measurements (Continued)

Assets at Fair Value as of December 31, 2012

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Moderate Allocation	$ 1,104,195	$ -	$ -	$ 1,104,195
Mid-Cap Value	2,197,352	-	-	2,197,352
Mid-Cap Growth	2,038,091	-	-	2,038,091
Aggressive Growth	1,906,738	-	-	1,906,738
Large Growth	5,171,071	-	-	5,171,071
Small Growth	791,948	-	-	791,948
Foreign Large Blend	3,442,597	-	-	3,442,597
Intermediate Government	616,932	-	-	616,932
Intermediate-Term Bond	3,149,324	-	-	3,149,324
Large Blend	1,387,975	-	-	1,387,975
Foreign Small/Mid Growth	913,994	-	-	913,994
High Yield Bond	255,927	-	-	255,927
Total mutual funds	22,976,144	-	-	22,976,144
Common collective trust	-	2,300,214	-	2,300,214
Total investments at fair value	$ 22,976,144	$ 2,300,214	$ -	$ 25,276,358

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2013:

Change in net assets available for benefits per the financial statements	$ 4,488,394
Plus SPC contributions for 2012 paid in 2013	419,345
Net income per the Form 5500	$ 4,907,739

11. Transfer Out of Plan

In January 2013, the Plan sponsor sold one of its divisions, Westway Feed Products ("Westway Feed"), to ED&F Man Holdings Limited ("ED&F Man"), the Plan sponsor's largest stockholder. Participant accounts of the employees of Westway Feed were transferred to ED&F Man's existing retirement plan and are shown as a transfer on the statement of changes in the net assets available for benefits.

12. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, July 23, 2014, and determined that there were no other items for disclosure.

SUPPLEMENTAL INFORMATION

WESTWAY GROUP, LLC SAVINGS PLAN
NEW ORLEANS, LOUISIANA

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
DECEMBER 31, 2013

PLAN NUMBER 001 **EIN 20-4755936**

(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Mutual funds:			
The Oakmark Equity & Income Fund	13,808 shares	♦	$ 450,838
PIMCO Total Return Port. Instl	114,193 shares	♦	1,220,726
Federated Kaufman Fund Class A	151,950 shares	♦	936,014
American Europacific Growth Fund R5	30,130 shares	♦	1,475,745
American Growth Fund of America R5	26,369 shares	♦	1,132,564
American Washington Mutual Investor Fund	11,301 shares	♦	445,384
Invesco Van Kampen Comstock Y	50,404 shares	♦	1,198,105
Mainstay High Yield Corporate Bond Fund	13,779 shares	♦	83,362
Blackrock S&P500 Stock Fund	2,314 shares	♦	513,540
Blackrock Capital Appr Instl	50,733 shares	♦	1,446,390
Davis New York Venture Class Y	6,242 shares	♦	261,586
Blackrock US Government Bond Class Inst	45,128 shares	♦	467,079
Loomis Sayles Investment Grade	10,715 shares	♦	127,505
Munder Small Capital Value Fund Y	24,595 shares	♦	772,034
Hotchkis & Wiley Mid Cap Value I	29,097 shares	♦	1,181,640
Oppenheimer International Small Company Fund	14,601 shares	♦	475,418
Total mutual funds			12,187,930
Certificate of Deposit			
Retirement Bank Account	3,531,277 shares	♦	3,531,277
Common Collective Trust:			
Wells Fargo Stable Return Fund C	25,591 shares	♦	1,283,176
Total investments			17,002,383
Notes receivable from participants	With varying maturities and interest rates ranging from 3.25% through 4.25%		531,333
			$ 17,533,716

♦ - Participant directed investments

See accompanying auditors' report.