

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
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>SMARTPAK PROFIT SHARING & 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2002</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2002</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2002</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SMARTPAK EQUINE, LLC</u> <u>40 GRISSOM ROAD</u> <u>SUITE 500</u> <u>PLYMOUTH, MA 02360</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>04-3490102</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>774-773-1114</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>454110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>04-3490102</u>	2c Sponsor's telephone number <u>774-773-1114</u>	2d Business code (see instructions) <u>454110</u>	
2b Employer Identification Number (EIN) <u>04-3490102</u>					
2c Sponsor's telephone number <u>774-773-1114</u>					
2d Business code (see instructions) <u>454110</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	08/15/2014 Date	JENNIFER BURT Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	355
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	316
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	70
d Subtotal. Add lines 6a , 6b , and 6c		6d	386
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	386
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	328
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	35
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

A Name of plan <u>SMARTPAK PROFIT SHARING & 401(K) PLAN</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SMARTPAK EQUINE, LLC</u>	D Employer Identification Number (EIN) <u>04-3490102</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

04-2647786

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

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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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	2875	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

NFP SECURITIES INC

1250 S CAPITAL OF TEXAS HWY STE
600
WEST LAKE HLS, TX 78746

(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?
55	ADVISOR	0	Yes ☒ No ☐	Yes ☒ No ☐	14047	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DREYFUS S&P 500 INDX - DREYFUS TRA 200 PARK AVENUE NEW YORK, NY 10166	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
FED MID CAP INDEX SS - STATE STREE 04-0025081	0.05%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS SM CAP VAL A - INVESCO INVEST 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.35%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JANUS GRTH & INC S - JANUS SERVICE 43-1804048	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIM TOTAL RETURN A - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NFP SECURITIES INC	55	14047
(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.	
NATIONAL FINANCIAL SERVICES LLC 04-3523567	---	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) 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 SMARTPAK PROFIT SHARING & 401(K) PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 SMARTPAK EQUINE, LLC				D Employer Identification Number (EIN) 04-3490102	
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: FA STABLE VALUE					
b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY					
c EIN-PN 04-3022712-026		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 175225	
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)	

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule D (Form 5500) 2013 v. 130118

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>SMARTPAK PROFIT SHARING & 401(K) PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SMARTPAK EQUINE, LLC</u>		D Employer Identification Number (EIN) <u>04-3490102</u>

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	38911	55940
(9) Value of interest in common/collective trusts	1c(9)	139902	175225
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3371300	5129472
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	3550113	5360637

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3550113	5360637
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	310099	
(B) Participants	2a(1)(B)	701012	
(C) Others (including rollovers)	2a(1)(C)	61315	
(2) Noncash contributions	2a(2)	0	1072426
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	2405	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2405

(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)	290120	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		290120

(3) Rents	2b(3)		0
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(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)	0	
(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)		-4686
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		579657
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		1939922

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	126517	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		126517
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	2881	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2881
j Total expenses. Add all expense amounts in column (b) and enter total	2j		129398

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1810524
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: WOLF AND COMPANY P.C

(2) EIN: 04-2689883

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a	X		4420
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		100000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>SMARTPAK PROFIT SHARING & 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SMARTPAK EQUINE, LLC</u>	D Employer Identification Number (EIN) <u>04-3490102</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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



SmartPak Profit Sharing & 401(k) Plan
Financial Statements and Supplemental Schedules
Years Ended December 31, 2013 and 2012



SmartPak Profit Sharing & 401(k) Plan

E.I.N. 04-3490102 Plan Number 001

Financial Statements and Supplemental Schedules
for the Years Ended December 31, 2013 and 2012

Table of Contents

Independent Auditors' Report	1-2
Statements of Net Assets Available for Benefits at December 31, 2013 and 2012	3
Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2013 and 2012	4
Notes to Financial Statements for the Years Ended December 31, 2013 and 2012	5-17
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	18
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	19



Independent Auditors' Report

To the Plan Administrator of the SmartPak Profit Sharing & 401(k) Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the SmartPak Profit Sharing & 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, 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 certifications from the Trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan Administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental (1) Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, and (2) Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2013, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. These supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

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

Wolf + Company, P.C.

Boston, Massachusetts
August 5, 2014

SmartPak Profit Sharing & 401(k) Plan

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments, at fair value:		
Mutual funds	\$ 5,129,472	\$ 3,371,300
Collective investment fund	<u>178,625</u>	<u>139,902</u>
	5,308,097	3,511,202
Receivables:		
Notes receivable from participants	<u>55,940</u>	<u>38,911</u>
Net assets reflecting investments at fair value	5,364,037	3,550,113
Adjustment from fair value to contract value for fully benefit-responsive investment	<u>(3,400)</u>	<u>(4,685)</u>
Net assets available for benefits	<u>\$ 5,360,637</u>	<u>\$ 3,545,428</u>

See independent auditors' report and notes to financial statements.

SmartPak Profit Sharing & 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2013 and 2012

	2013	2012
Additions:		
Investment income:		
Net appreciation in fair value of investments	\$ 579,656	\$ 280,631
Dividends and interest income	290,120	63,593
Total investment income	869,776	344,224
Interest income on notes receivable from participants	2,405	2,679
Contributions:		
Participant	701,012	564,432
Employer	310,099	243,965
Rollover	61,315	111,113
Total contributions	1,072,426	919,510
Total additions	1,944,607	1,266,413
Deductions:		
Benefits paid to participants	126,517	50,305
Administrative expenses	2,881	1,478
Total deductions	129,398	51,783
Net increase	1,815,209	1,214,630
Net assets available for benefits:		
Beginning of the year	3,545,428	2,330,798
End of the year	\$ 5,360,637	\$ 3,545,428

See independent auditors' report and notes to financial statements.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements

Years Ended December 31, 2013 and 2012

1. DESCRIPTION OF THE PLAN

The following description of the SmartPak Profit Sharing & 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan’s provisions.

General

The purpose of the Plan is to enable participating employees of SmartPak Equine, LLC (the “Company” or “Plan Administrator”) to accumulate capital accessible in their retirement years as well as to provide certain benefits in the event of death, disability or other termination of employment.

The Plan, adopted in March 2006, is a defined contribution plan covering substantially all employees of the Company. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

All assets acquired under this Plan as a result of participant and Company contributions, income and other additions will be administered, distributed, forfeited and otherwise governed by the provisions of this Plan. The Plan is administered by the Company for the exclusive benefit of participants in the Plan and their beneficiaries.

Eligibility

Each employee who is 18 years of age or older, has completed three months of service and is not a resident of Puerto Rico is eligible to make salary deferrals into the Plan and to receive any employer discretionary matching contributions. Effective September 30, 2012, the Plan was amended to remove the three month service requirement. Participants who are eligible for the Plan and employed with the Company on the last day of the Plan year are also eligible for any nonelective employer contributions.

Participant Contributions

An active participant may elect to make two types of contributions to the Plan subject to limitations as defined in the Internal Revenue Code as follows:

Salary Deferral Contributions

Each active participant may elect to contribute to the Plan a portion of their eligible compensation up to 90% of compensation, as defined, up to the maximum amount allowable under federal regulations. If an employee does not complete a salary deferral

See independent auditors’ report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

DESCRIPTION OF THE PLAN (continued)

Participant Contributions (concluded)

Salary Deferral Contributions (concluded)

agreement prior to becoming eligible to make salary deferrals, 3% of the employee's compensation will be withheld each pay period and will be contributed to the Plan as a salary deferral. Effective February 1, 2013, this amount was increased to 5% of employee compensation. The Plan was amended so that effective January 5, 2012, this withholding increases by 1% at the beginning of each Plan year up to a maximum of 10% of compensation. Employees may enter into a salary deferral agreement at any time to select an alternative deferral amount or elect not to defer under the Plan. The contributions may be made on a pre-tax or Roth after-tax basis.

Rollover Contributions

An active participant may, at the discretion of the Plan Administrator, contribute to the Plan distributions from other qualified plans or individual retirement accounts, if the contributions satisfy the tax law requirements for a qualified rollover.

Total contributions by participants for the years ended December 31, 2013 and 2012 amounted to \$762,327 and \$675,545, respectively.

Employer Contributions

The Company, at its discretion, may elect to make two types of contributions to the Plan as follows:

Discretionary Matching Contributions

The Company, at its discretion, may make a basic matching employer contribution on behalf of each participant. For the years ended December 31, 2013 and 2012, the Company matched 100% of participant contributions up to \$1,500 and \$1,250, respectively, per participant, or \$310,099 and \$243,965, respectively.

Nonelective Employer Contributions

The Company may decide each plan year whether to make a discretionary nonelective employer contribution on behalf of eligible active participants to be allocated to participants based on compensation levels as defined. The Company did not make a nonelective contribution in either of the years ended December 31, 2013 and 2012.

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

DESCRIPTION OF THE PLAN (continued)

Vesting

A participant will have a fully vested interest in that portion of their account attributable to salary deferral contributions, rollover contributions and related investment earnings. Participants vest in the employer discretionary matching contributions and nonelective employer contributions as follows:

<u>Years of Vesting Service</u>	<u>Vested Percentage</u>
Less than 1 year	25%
1 year	50%
2 years	75%
3 years	100%

Service is credited from the date of employment. If a participant terminates employment with the Company, they will be entitled to receive the vested value of their account.

Forfeitures

Upon a participant's termination, any non-vested portion of the employer's matching or nonelective contributions is forfeited. Forfeitures are retained in the Plan and will first be used to pay administrative expenses under the Plan, as directed by the Company. Any remaining amounts will be used to reduce future employer contributions payable under the Plan. At December 31, 2013 and 2012, forfeited non-vested accounts totaled \$27,300 and \$16,988, respectively. No forfeited non-vested accounts were used to reduce employer contributions during 2013 or 2012.

Investments

The Plan offers a number of investment options which vary by investment objective. Participants elect in which investment or investments they wish their accounts invested. Participants may change their investment options daily. Earnings for each investment are allocated to each participant's investment account based on the ratio of each participant's account balance to the balance of all participants' accounts invested in the same investment.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to \$50,000 reduced by the participant's highest outstanding loan balance in the prior twelve month period or 50% of a participant's vested interest in the Plan. Loans are

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

DESCRIPTION OF THE PLAN (concluded)

Notes Receivable from Participants (concluded)

secured by up to 50% of the participant's vested interest in the Plan. Each loan carries a fixed interest rate as determined by the Plan Administrator. Loans are generally required to be repaid through regular payroll deductions within five years of the date the loan is made, unless such loan is used to acquire a principal residence in which case the term is extended. A participant is not allowed to have more than one loan outstanding at any time and may not apply for another loan until 30 calendar days after the existing loan is paid in full.

If a loan is not repaid within its stated period, or upon default, the outstanding balance of the loan shall be deemed distributed to the participant. A loan is considered to be in default if any scheduled repayment remains unpaid as of the last business day of the calendar quarter following the quarter in which a loan is initially considered past due. During the years ended December 31, 2013 and 2012, defaulted loans deemed distributed amounted to \$2,976 and \$1,147, respectively.

Distributions

Retirement, Disability or Death

Participants who retire or become disabled will be entitled to 100% of their vested account balance. Upon death, the participant's designated beneficiary will be entitled to 100% of the vested account balance, payable in accordance with the Plan agreement.

In Service Distributions

A participant who has reached age 59½ will be entitled to withdraw 100% of their vested account balance. Distributions can also be made as in-service hardship withdrawals, as defined.

Other Termination of Employment

Upon termination of employment for any reason other than retirement or death, the participant shall be entitled to receive the entire amount of their vested account balance.

Plan Termination

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

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting and are in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator 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.

Tax Status

The Company adopted a Fidelity prototype plan, which the Internal Revenue Service determined, as stated in a letter dated March 31, 2008, was acceptable under the applicable requirements of the Internal Revenue Code. The Plan has been amended since the receipt of the determination letter, however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and therefore, believes that the Plan qualifies as a tax-exempt plan. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service ("IRS") or the Department of Labor ("DOL"). The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain tax 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 the IRS and DOL, however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to examinations for years prior to December 31, 2010.

Investments in Fully Benefit-Responsive Investment Contracts

Investments 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-

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments in Fully Benefit-Responsive Investment Contracts (concluded)

responsive investment 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 presents the fair value of the collective investment fund as well as the adjustment of the fully benefit-responsive investment from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits are prepared on a contract value basis.

Investment Valuation and Income Recognition

Investments in mutual funds are stated at fair value based on quoted market prices which represent the net asset value of shares held by the Plan as of the valuation date. The Plan's investment in a collective investment fund is stated at fair value and adjusted to contract value based on information reported by Fidelity Management Trust Company.

Purchases and sales of securities are recorded on a trade-date basis (the date the order to buy or sell is executed). Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation in the fair value of investments includes both realized and unrealized gains and losses. Gains and losses on the sale of investments are calculated using the average cost method.

Fair Value Hierarchy

Financial instruments are recorded at fair value which is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

The hierarchal framework prioritizes and ranks the level of market price observability used in measuring investments at fair value. Market price observability is impacted by a number of factors, including the type of investment and the characteristics specific to the investment. Investments with readily available active quoted prices or for which fair value can be measured from actively quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value.

The Plan groups its financial instruments generally measured at fair value in three levels, based on the markets in which the assets are traded and the reliability of the assumptions used to determine fair value. The three levels of the fair value hierarchy are as follows:

Level 1 – Valuation is based on quoted prices in active markets for identical assets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets.

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Hierarchy (concluded)

Level 2 – Valuation is based on observable inputs other than Level 1 prices, such as quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets.

Level 3 – Valuation is based on unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets. Level 3 assets include financial instruments whose value is determined using unobservable inputs to pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

In certain cases, inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an investment's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the investment.

The Plan recognizes transfers between levels at the end of the reporting period as if the transfers occurred on the last day of the reporting period. There were no transfers during 2013 and 2012.

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.

Benefit Payments

Benefits to participants are recorded when paid.

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

SIGNIFICANT ACCOUNTING POLICIES (concluded)

Administrative 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.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Fidelity Management Trust Company (the "Trust Company" or "Fidelity") except for comparing such information certified by the Trust Company to information included in the Plan's financial statements and supplemental schedules. The Plan Administrator has obtained certifications from the Trust Company for 2013 and 2012 that such information is complete and accurate.

Information certified as of and for the years ended December 31, 2013 and 2012 is as follows:

	2013	2012
Investments, at fair value:		
Mutual funds	\$ 5,129,472	\$ 3,371,300
Investments, at contract value:		
Collective investment fund	\$ 175,225	\$ 135,217
Receivables:		
Notes receivable from participants	\$ 55,940	\$ 38,911
Investment income:		
Net appreciation in fair value of investments	\$ 579,656	\$ 280,631
Dividends and interest income	290,120	63,593
Interest income:		
Notes receivable from participants	\$ 2,405	\$ 2,679

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

INFORMATION CERTIFIED BY THE TRUSTEE (concluded)

The Trustee also certified the information included in the Schedule of Assets (Held at End of Year) included on page 19 of the financial statements except for the investment in the Fidelity Advisor Stable Value Portfolio II which was certified at contract value.

4. INVESTMENTS

The fair values of the following individual investments represent five percent or more of the Plan's net assets available for benefits at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Investments, at fair value:		
Mutual Funds:		
Fidelity Advisor Freedom 2040 - T	\$ 769,544	\$ 721,479
Fidelity Advisor Freedom 2050 - T	716,696	476,726
Fidelity Advisor Freedom 2045 - T	414,526	271,287
Fidelity Advisor Freedom 2035 - T	305,463	219,765
Fidelity Advisor Freedom 2030 - T	268,896	(*)
Fidelity Advisor New Insights Fund - T	304,418	(*)
Fidelity Advisor Equity Income Fund - T	(*)	187,537
Dreyfus S&P 500 Index Fund	278,411	(*)

(*) Fund value did not exceed 5% of net assets available for benefits.

The Plan's net appreciation (depreciation) in the fair value of investments (including dividends reinvested and investments bought, sold, as well as held) during the years ended December 31, 2013 and 2012, was determined by the change in the underlying fair value of investments and amounted to \$579,656 and \$280,631, respectively.

Collective Investment Fund

The Plan invests in the Fidelity Advisor Stable Value Portfolio II (the "Collective Investment Fund") which in turn invests in fixed-income securities, bond funds, derivative instruments such as futures contracts and swap agreements, enters into wrap contracts issued by third parties and cash equivalents represented by shares in money market funds. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The account is included in the financial statements at fair value and includes an adjustment to contract value as reported to the Plan by Fidelity. Contract value represents contributions made plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

INVESTMENTS (continued)

Collective Investment Fund (concluded)

Since the Collective Investment Fund is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the Collective Investment Fund.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2013 and 2012 was \$178,625 and \$139,902, respectively. The crediting interest rate is based on a formula agreed upon with the issuer.

Certain events may limit the ability of the Plan to transact at contract value. Such events include but may not be limited to the following: (1) the complete or partial termination of the Plan; (2) the establishment or activation of, or material change in, any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs. 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 Collective Investment Fund does not permit the issuer to terminate the agreement prior to the scheduled maturity date.

	<u>2013</u>	<u>2012</u>
Average yields:		
Based on actual earnings	1.70%	1.69%
Based on interest rate credited to participants	0.92%	1.11%

Investments at Fair Value on Recurring Basis

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.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

INVESTMENTS (continued)

Investments at Fair Value on Recurring Basis (continued)

Collective investment fund: The Collective Investment Fund is valued based on the sum of the fair value of all of the fund's investments (i.e., fixed income investments, synthetic wraps, traditional guaranteed investment contracts, and cash). The Collective Investment Fund is not available in an exchange and active market, however, the fair value is determined daily based on the underlying investments as traded in an exchange and active market.

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

The following table summarizes the valuation of the Plan's investments measured at fair value on a recurring basis as of December 31, 2013 and 2012:

	December 31, 2013			
	Level 1	Level 2	Level 3	Fair Value
Mutual funds:				
Target date funds	\$2,928,042	\$ -	\$ -	\$2,928,042
Blended funds	798,918	-	-	798,918
Growth funds	720,748	-	-	720,748
Value funds	477,349	-	-	477,349
Other funds	204,415	-	-	204,415
Collective investment fund	-	178,625	-	178,625
Total assets at fair value	<u>\$5,129,472</u>	<u>\$ 178,625</u>	<u>\$ -</u>	<u>\$5,308,097</u>

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Continued)

INVESTMENTS (concluded)

Investments at Fair Value on Recurring Basis (concluded)

	December 31, 2012			
	Level 1	Level 2	Level 3	Fair Value
Mutual funds:				
Target date funds	\$2,110,313	\$ -	\$ -	\$2,110,313
Blended funds	409,059	-	-	409,059
Growth funds	425,121	-	-	425,121
Value funds	287,675	-	-	287,675
Other funds	139,132	-	-	139,132
Collective investment fund	-	139,902	-	139,902
Total assets at fair value	<u>\$3,371,300</u>	<u>\$ 139,902</u>	<u>\$ -</u>	<u>\$3,511,202</u>

5. RELATED PARTY TRANSACTIONS

Plan investments include mutual funds and common collective trusts managed by Fidelity Investments, Inc. The Fidelity Management Trust Company is the record keeper of the Plan and, therefore, transactions with the Trust Company qualify as party-in-interest transactions. Fees paid by the Plan to the Trust Company amounted to \$2,881 and \$1,478 for the years ended December 31, 2013 and 2012, respectively. Fees paid for investment management services are included as a reduction of the return earned by each mutual fund.

6. RISKS AND UNCERTAINTIES

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

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Notes to Financial Statements (Concluded)

7. PROHIBITED TRANSACTIONS

During 2008, the Company was late in depositing to the Plan employee deferrals totaling \$4,420. The Department of Labor considers late deposits to be prohibited transactions. The Plan Sponsor filed a Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans* for one employee deferral, and paid all excise taxes on that late contribution. The Company has not yet filed a Form 5330 for the second late deferral and plans to do so in 2014. The excise tax payments and lost earnings on the late deposits were paid from the Company's assets and not from the assets of the Plan.

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	December 31,	
	2013	2012
Net assets available for benefits per the financial statements	\$ 5,360,637	\$ 3,545,428
Add: Adjustment from fair value to contract value for fully benefit-responsive investment contracts	3,400	4,685
Net assets available for benefits per Form 5500	<u>\$ 5,364,037</u>	<u>\$ 3,550,113</u>

A reconciliation of the net increase in net assets available for benefits per the financial statements to Form 5500 for the year ended December 31, 2013 is as follows:

Net increase per the financial statements	\$1,815,209
Change in adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(1,285)</u>
Net increase per Form 5500	<u>\$1,813,924</u>

9. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 5, 2014, which is the date the financial statements were available to be issued. There were no subsequent events that require adjustment to or disclosure in the financial statements.

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

E.I.N. 04-3490102

Plan Number 001

Year Ended December 31, 2013

Description of Transaction	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if Late Participant Loan Repayments are included: ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Delinquent contribution for pay period 7-23-08	\$ 4,420	\$ 4,420	\$ -	\$ -	\$ -
Total delinquent contributions for 2008	<u>\$ 4,420</u>	<u>\$ 4,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Participant contributions were remitted untimely during the year ended December 31, 2008
Form 5330 will be filed in 2014 for the 7-23-08 untimely participant contribution.

See independent auditors' report.

SmartPak Profit Sharing & 401(k) Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

E.I.N. 04-3490102 Plan Number 001

December 31, 2013

a	b	c	d	e
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost (1)	Current Value
	Mutual funds:			
	Dreyfus	5,699 shs Dreyfus S&P 500 Index Fund		\$ 278,411
	Janus	5,339 shs Janus Adviser Research Core Fund - S		237,389
	Primo	5,810 shs Pimco Total Return A		62,109
	Invesco	6,610 shs Invesco Small Cap Value A		143,172
	Federated	4,182 shs Federated Mid-Cap Index Svc		115,708
*	Fidelity Investments, Inc.	8,265 shs Fidelity Adviser High Income Advantage Fund - T		89,174
*	Fidelity Investments, Inc.	2,916 shs Fidelity Advisor Technology Fund - T		95,441
*	Fidelity Investments, Inc.	6,532 shs Fidelity Advisor Equity Income Fund - T		212,361
*	Fidelity Investments, Inc.	8,625 shs Fidelity Advisor Small Cap Fund - T		229,942
*	Fidelity Investments, Inc.	4,754 shs Fidelity Advisor Diversified International Fund - T		94,219
*	Fidelity Investments, Inc.	5,164 shs Fidelity Advisor Investment Grade Bond Fund - T		39,658
*	Fidelity Investments, Inc.	2,660 shs Fidelity Advisor Freedom 2010 - T		33,807
*	Fidelity Investments, Inc.	5,936 shs Fidelity Advisor Freedom 2020 - T		79,364
*	Fidelity Investments, Inc.	19,290 shs Fidelity Advisor Freedom 2030 - T		268,896
*	Fidelity Investments, Inc.	53,739 shs Fidelity Advisor Freedom 2040 - T		769,544
*	Fidelity Investments, Inc.	651 shs Fidelity Advisor Freedom Income Fund - T		7,206
*	Fidelity Investments, Inc.	11,781 shs Fidelity Advisor New Insights Fund -T		304,418
*	Fidelity Investments, Inc.	626 shs Fidelity Advisor Freedom 2005 - T		7,525
*	Fidelity Investments, Inc.	4,419 shs Fidelity Advisor Freedom 2015 - T		56,073
*	Fidelity Investments, Inc.	9,233 shs Fidelity Advisor Freedom 2025 - T		121,785
*	Fidelity Investments, Inc.	22,933 shs Fidelity Advisor Freedom 2035 - T		305,463
*	Fidelity Investments, Inc.	1,665 shs Fidelity Advisor Value Fund - T		32,642
*	Fidelity Investments, Inc.	8,720 shs Fidelity Advisor Mid Cap II Fund - T		178,942
*	Fidelity Investments, Inc.	37,211 shs Fidelity Advisor Freedom 2045 - T		414,526
*	Fidelity Investments, Inc.	64,684 shs Fidelity Advisor Freedom 2050 - T		716,696
*	Fidelity Investments, Inc.	13,353 shs Fidelity Advisor Freedom 2055 - T		154,363
*	Fidelity Investments, Inc.	2,012 shs Fidelity Advisor International Discovery - T		80,638
	Collective Investment Fund:			
*	Fidelity Investments, Inc.	175,225 shs Fidelity Advisor Stable Value Portfolio II		178,625
	Other:			
*	Notes receivable from participants	Interest rate at 6.00%		55,940
	TOTAL INVESTMENTS			\$ 5,364,037

There were no investment assets which were both acquired and disposed of during the plan year.

(1) Cost information is not required for participant-directed investments.

* Party-in-interest.

See independent auditors' report.