Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
GREAT LAKES ORTHODONTICS, LTD. 401(K) SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1992

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

GREAT LAKES ORTHODONTICS, LTD.

200 COOPER AVE.
TONAWANDA, NY 14150

2b Employer Identification Number (EIN)
16-0991250

2c Sponsor's telephone number
716-871-1161

2d Business code (see instructions)
621399

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.	08/18/2014	JAMES KUNKEMOELLER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	245
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**	249
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	12
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	261
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	261
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	180
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
GREAT LAKES ORTHODONTICS, LTD. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
GREAT LAKES ORTHODONTICS, LTD.

D Employer Identification Number (EIN)
16-0991250

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

1 Coverage Information:

(a) Name of insurance carrier

MASSACHUSETTS MUTUAL LIFE INSURANCE CO.

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
04-1590850	65935	008768747	16	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
48	

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

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

ROBIN M. TOMASULA
8660 SHERIDAN DR.
WILLIAMSVILLE, NY 14221-6316

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
46			3

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

ANTHONY S. TOMASULA
8660 SHERIDAN DR.
WILLIAMSVILLE, NY 14221-6316

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
2			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	5252
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) [X] individual policies (2) [ ] group deferred annuity (3) [ ] other (specify) ▶

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

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

a Type of contract: (1) [ ] deposit administration (2) [ ] immediate participation guarantee (3) [ ] guaranteed investment (4) [ ] other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	0
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	0
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan
GREAT LAKES ORTHODONTICS, LTD. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
GREAT LAKES ORTHODONTICS, LTD.

D Employer Identification Number (EIN)
16-0991250

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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(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)

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	2675	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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 [ ]

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.
ABF LG CAP VAL INV - STATE STREET	225 FRANKLIN STREET BOSTON, MA 02111	0.40%

(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.
ROYCE OPPORTUNITY S - BOSTON FINAN	P.O. BOX 8480 BOSTON, MA 02266	0.45%

(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.
WFA SM CAP VAL INV - BOSTON FINANC	P.O. BOX 8480 BOSTON, MA 02266	0.40%

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

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(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 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
GREAT LAKES ORTHODONTICS, LTD. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
GREAT LAKES ORTHODONTICS, LTD.

D Employer Identification Number (EIN)
16-0991250

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)	45708	33188
(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)	293305	269391
(9) Value of interest in common/collective trusts	1c(9)	0	0
(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)	7003903	8018504
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(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	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	7342916	8321083
	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 through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	7342916	8321083

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)	0	
	(B) Participants	2a(1)(B)	566807	
	(C) Others (including rollovers)	2a(1)(C)	16639	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		583446
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4	
	(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)	15028	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		15032
	(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)	302232	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		302232
	(3) Rents	2b(3)		0
	(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)		0
(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)		792317
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		1693027
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	702125	
(2) To insurance carriers for the provision of benefits	2e(2)	5252	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		707377
f Corrective distributions (see instructions)	2f		4808
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)	2675	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2675
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		714860
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		978167
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)** [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: BROCK, SCHECHTER & POLAKOFF **(2)** EIN: 16-1007516

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		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
GREAT LAKES ORTHODONTICS, LTD. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
GREAT LAKES ORTHODONTICS, LTD.

D Employer Identification Number (EIN)
16-0991250

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): 04-6568107

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):

Great Lakes Orthodontics, Ltd.
401(k) Savings Plan

Financial Statements
December 31, 2013 and December 31, 2012

Independent Auditors' Report 1-2

Financial Statements

Statements of Net Assets Available for Plan Benefits - Modified Cash Basis 3

Statement of Changes in Net Assets Available for Plan Benefits - Modified Cash Basis 4

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Schedule of Assets (Held at End of Year) (Modified Cash Basis) 13

BROCK, SCHECHTER & POLAKOFF, LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

Independent Auditors' Report

To the Trustees of
Great Lakes Orthodontics, Ltd. 401(k) Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Great Lakes Orthodontics, Ltd. 401(k) Savings Plan, which comprise the statements of net assets available for plan benefits – modified cash basis as of December 31, 2013 and December 31, 2012, and the related statement of changes in net assets available for plan benefits – modified cash basis for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 our audits. We conducted 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 the information summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2013 and December 31, 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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Brock, Schechter & Polakoff, LLP 40 Years

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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.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matter

The supplemental schedule of assets (held at end of year) – modified cash basis is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental 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.

Beard Miller Company LLP

Buffalo, New York
July 22, 2014

Statements of Net Assets Available for Plan Benefits
(Modified Cash Basis)
(All Participant Directed)

	December 31, 2013	December 31, 2012
Assets		
Notes receivable from participants	$ 269,391	$ 293,305
Investments at Fidelity Management Trust Company		
Value in interest bearing cash		
Fidelity Retirement Money Market	33,188	45,708
Value in mutual funds (at fair market value)		
American Beacon Large Cap Value Plan Ahead Class	119,747	83,983
Fidelity Freedom 2000 Fund	43,069	85,635
Fidelity Freedom 2005 Fund	493	351
Fidelity Freedom 2010 Fund	733,738	639,128
Fidelity Freedom 2015 Fund	550,818	562,654
Fidelity Freedom 2020 Fund	1,766,453	1,612,451
Fidelity Freedom 2025 Fund	2,866,289	2,319,549
Fidelity Freedom 2030 Fund	374,527	282,448
Fidelity Freedom 2035 Fund	390,125	285,958
Fidelity Freedom 2040 Fund	79,022	59,046
Fidelity Freedom 2045 Fund	81,649	56,627
Fidelity Freedom 2050 Fund	13,761	13,865
Fidelity Freedom 2055 Fund	9,252	1,087
Fidelity Freedom Income Fund	63,714	118,521
Fidelity Growth Company Fund	83,939	76,219
Fidelity International Discovery Fund	151,060	113,324
Fidelity Total Bond Fund	159,646	294,499
Royce Opportunity Fund	65,585	29,962
Fidelity Spartan 500 Index Inv Fund	168,404	90,325
Vanguard Mid Cap Idx Sig	238,619	232,391
Wells Fargo Advantage Small Cap Value Z	58,594	45,880
	8,018,504	7,003,903
Net assets available for plan benefits	$ 8,321,083	$ 7,342,916

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

Statement of Changes in Net Assets Available for Plan Benefits
(Modified Cash Basis)
(All Participant Directed)
For the Year Ended December 31, 2013

Net assets available for plan benefits, beginning of year	$ 7,342,916
Contributions	
Participants	566,807
Rollovers	16,640
Total contributions	583,447
Notes receivable interest	15,028
Earnings on investments	
Interest income	1
Dividend income	302,232
Net appreciation from mutual funds	792,319
Total earnings on investments	1,094,552
Deductions	
Benefits paid to participants	(702,125)
Payments to insurance carriers for the provision of benefits	(5,252)
Corrective distribution	(4,808)
Administrative expenses	(2,675)
Total deductions	(714,860)
Net increase	978,167
Net assets available for plan benefits, end of year	$ 8,321,083

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

1. Description of the Plan

The following brief description of the Great Lakes Orthodontics, Ltd. 401(k) Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan with a 401(k) feature, which became effective January 1, 1992. Participants are employees of the Plan Administrator who have completed three months of service. There is no age requirement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan is administered by Great Lakes Orthodontics, Ltd. (the Plan Administrator). The Board of Trustees is responsible for oversight of the Plan. The 401(k) Savings Plan Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Board of Trustees.

Contributions

Participants may elect to make salary-reducing contributions to the Plan of up to 80 percent of compensation subject to IRS contribution limitations. Participants may also defer up to 100 percent of cash bonuses paid by the Plan Administrator, subject to IRS limitations. Elective deferral contributions shall be limited as needed to meet nondiscrimination tests. Participants may also contribute amounts representing distributions from other qualified retirement plans. There is no employer matching contribution at the present time. The Plan Administrator may make a discretionary profit sharing contribution; participants must be employees of the Plan Administrator as of the last day of the year in order to be entitled to share in the profit sharing contribution.

Participant Accounts

An account is maintained for each participant in the Plan. This account is credited with salary reduction contributions and with earnings as allocated. The account is reduced by the payment of benefits and an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. Each participant is fully vested in his or her salary reduction account. Participants direct where their funds are to be invested.

Vesting

Each participant is fully vested in his or her salary reduction account.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. A participant may have no more than two loans outstanding at one time. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest is collected weekly through payroll deductions.

Benefit Payments

The benefit to which a participant is entitled is the benefit that can be provided from the participant's account and is normally taken as a lump sum distribution. Benefits are provided for normal retirement at attained age of 65, or may be deferred if the participant continues in active service with the Plan Administrator. Benefits are also provided upon permanent disability, specific hardship, attainment of age 59½ and separation from service or death.

2. Summary of Significant Accounting Policies

Basis of Accounting

The Plan's policy is to prepare its financial statements on the modified cash basis of accounting; consequently, certain revenue is recognized when received rather than when earned, and certain expenses are recognized when cash is disbursed rather than when the obligation is incurred. Contributions are shown on the accrual basis of accounting. Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

Notes Receivable from Participants

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

Investment Valuation and Income Recognition

Investments are stated at fair value as certified by the trustee, Fidelity Management Trust Company. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

The Plan's investment options had allowed for funds under the investment contract to be allocated and applied to purchase life insurance contracts through Massachusetts Mutual Life Insurance Company. Massachusetts Mutual Life Insurance Company was obligated to pay the related benefits and, as such, these assets were excluded from the Plan's assets. Those employees who had already enrolled in life insurance coverage were allowed to allocate a portion of their contributions to life insurance contracts. Life insurance is no longer an investment option for new participants in the Plan.

Administrative Expenses

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

Subsequent Events

The Plan has evaluated for subsequent events through the date of the independent auditors' report, which is the date the financial statements were made available to be issued.

3. Fair Value Measurement

Fair value is the price at which an asset could be exchanged in a current transaction between knowledgeable, willing parties. Fair value measurements are categorized into one of three levels based on the lowest level of significant input used: Level 1 (unadjusted quoted prices in active markets); Level 2 (observable market inputs available at the measurement date, other than quoted prices included in Level 1); and Level 3 (unobservable inputs that cannot be corroborated by observable market data).

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

Interest Bearing Cash
Valued at cost plus accrued interest.

Mutual Funds
Valued at the net asset value (NAV) of shares held by the Plan at year end. The NAV is the closing price reported on the active market on which the securities are traded.

There have been no changes in the methodologies used at December 31, 2013 and December 31, 2012.

The preceding methods described may produce fair value calculations 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, 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 presents information about our investments measured at fair value on a recurring basis as of December 31, 2013 and December 31, 2012, and indicates the fair value hierarchy of the valuation techniques utilized to determine such fair value:

	December 31, 2013		
	Quoted Prices in Active Markets (Level I)	Other Observable Inputs (Level II)	Unobservable Inputs (Level III)
Interest bearing cash	$ 33,188	$ -	$ -
Mutual funds			
Asset allocation	6,972,910	-	-
Domestic equity	119,747	-	-
Growth and income	151,060	-	-
Growth	83,939	-	-
Income	159,646	-	-
Large blend	168,404	-	-
Mid cap	238,619	-	-
Small cap value	124,179	-	-
	$ 8,051,692	$ -	$ -

3. Fair Value Measurement (Continued)

	December 31, 2012		
	Quoted Prices in Active Markets (Level I)	Other Observable Inputs (Level II)	Unobservable Inputs (Level III)
Interest bearing cash	$ 45,708	$ -	$ -
Mutual funds			
Asset allocation	6,037,320	-	-
Domestic equity	83,983	-	-
Growth and income	113,324	-	-
Growth	76,219	-	-
Income	294,499	-	-
Large blend	90,325	-	-
Mid cap	232,391	-	-
Small cap value	75,842	-	-
	$ 7,049,611	$ -	$ -

4. Financial Certification (Unaudited)

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan has elected to utilize the certification of certain financial information by Fidelity Management Trust Company, in compliance with the audit requirements of the Act.

The following is a summary of the unaudited information included in the accompanying financial statements and supplemental schedule that was prepared and furnished to the Plan by Fidelity Management Trust Company. The Plan has obtained a certification from Fidelity Management Trust Company that such information is complete and accurate as of December 31, 2013 and December 31, 2012 and for the year ended December 31, 2013.

	December 31,	
	2013	2012
Assets as of		
Notes receivable from participants	$ 269,391	$ 293,305
American Beacon Large Cap Value Plan Ahead Class	119,747	83,983
Fidelity Freedom 2000 Fund	43,069	85,635
Fidelity Freedom 2005 Fund	493	351
Fidelity Freedom 2010 Fund	733,738	639,128
Fidelity Freedom 2015 Fund	550,818	562,654
Fidelity Freedom 2020 Fund	1,766,453	1,612,451
Fidelity Freedom 2025 Fund	2,866,289	2,319,549
Fidelity Freedom 2030 Fund	374,527	282,448
Fidelity Freedom 2035 Fund	390,125	285,958
Fidelity Freedom 2040 Fund	79,022	59,046

4. Financial Certification (Unaudited) (Continued)

	December 31, 2013	December 31, 2012
Assets as of		
Fidelity Freedom 2045 Fund	$ 81,649	$ 56,627
Fidelity Freedom 2050 Fund	13,761	13,865
Fidelity Freedom 2055 Fund	9,252	1,087
Fidelity Freedom Income Fund	63,714	118,521
Fidelity Growth Company Fund	83,939	76,219
Fidelity International Discovery Fund	151,060	113,324
Fidelity Retirement Money Market	33,188	45,708
Fidelity Total Bond Fund	159,646	294,499
Royce Opportunity Fund	65,585	29,962
Fidelity Spartan 500 Index Inv Fund	168,404	90,325
Vanguard Mid Cap Idx Sig	238,619	232,391
Wells Fargo Advantage Small Cap Value Z	58,594	45,880
Transactions for the year ended		
Notes receivable interest	15,028	
Investment earnings	1,094,552	

5. Party-In-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for recording keeping services included in administrative expenses amounted to $2,675 for the year ended December 31, 2013. Fees paid by the Plan for investment management services are included in net appreciation in fair value of investments as they are paid through revenue share, rather than a direct payment. The Plan Administrator pays directly any other expenses related to the Plan's operations.

6. Plan Termination

Although it has not expressed any intent to do so, the Plan Administrator reserves the right to terminate or revoke the Plan at any time. In the event of termination or partial termination, all participants affected shall have a fully vested and non-forfeitable right to the amount credited to their accounts at the date of such termination.

7. Tax Status

The Plan uses a prototype plan document sponsored by Fidelity Management & Research Co. Fidelity Management & Research Co. received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, which states that the prototype document satisfies the applicable provisions of the Internal Revenue Code (IRC). The Plan itself has not received a determination letter from the IRS. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed and currently being operated in compliance with the applicable provisions of the IRC and therefore believes that the Plan is qualified and the related trust is 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 if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. 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 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.

8. Risks and Uncertainties

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 plan benefits.

9. Corrective Distributions

For the year ended December 31, 2013, the Plan's testing was completed in 2014. Based on the results of this test, it was determined that the Plan had excess contributions of $24,802. These excess contributions were refunded to Plan participants and will be reported in 2014.

For the year ended December 31, 2012, the Plan's testing was completed in 2013. Based on the results of this test, it was determined that the Plan had excess contributions of $4,808. These excess contributions were refunded to Plan participants and were reported in 2013.

10. Subsequent Event

The following changes were made to the plan effective January 2, 2014:

- Employees will be able to enter the Plan on the first day of the month, instead of immediately upon meeting the eligibility requirements.
- Participants are employees of the Plan Administrator who have completed one month of service, instead of three months of service.
- The Plan will include an auto-enrollment provision whereby all newly eligible employees and those who are not participating in the plan as of January 2, 2014 will be automatically enrolled in the Plan unless they elect not to participate in the Plan. Automatically enrolled participants will have a deferral rate set at 2 percent of eligible compensation and their contributions invested in a default investment option until changed by the participant.

Supplementary Information

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

Great Lakes Orthodontics, Ltd. 401(k) Savings Plan
EIN 16-0991250 Plan Number 002
December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
		Interest Bearing Cash		
*	Fidelity	Fidelity Retirement Money Market		$ 33,188
		Mutual Funds		
	American Beacon	American Beacon Large Cap Value Plan Ahead Class		119,747
*	Fidelity	Fidelity Freedom 2000 Fund		43,069
*	Fidelity	Fidelity Freedom 2005 Fund		493
*	Fidelity	Fidelity Freedom 2010 Fund		733,738
*	Fidelity	Fidelity Freedom 2015 Fund		550,818
*	Fidelity	Fidelity Freedom 2020 Fund		1,766,453
*	Fidelity	Fidelity Freedom 2025 Fund		2,866,289
*	Fidelity	Fidelity Freedom 2030 Fund		374,527
*	Fidelity	Fidelity Freedom 2035 Fund		390,125
*	Fidelity	Fidelity Freedom 2040 Fund		79,022
*	Fidelity	Fidelity Freedom 2045 Fund		81,649
*	Fidelity	Fidelity Freedom 2050 Fund		13,761
*	Fidelity	Fidelity Freedom 2055 Fund		9,252
*	Fidelity	Fidelity Freedom Income Fund		63,714
*	Fidelity	Fidelity Growth Company Fund		83,939
*	Fidelity	Fidelity International Discovery Fund		151,060
*	Fidelity	Fidelity Total Bond Fund		159,646
	Royce	Royce Opportunity Fund		65,585
*	Fidelity	Fidelity Spartan 500 Index Inv Fund		168,404
	Vanguard	Vanguard Mid Cap Idx Sig		238,619
	Wells Fargo	Wells Fargo Advantage Small Cap Value Z		58,594
				8,018,504
*	Participant loans	Notes receivable from participants with interest rates ranging from 4.25 percent to 6.00 percent	$ -	269,391
				$ 8,321,083

* The above represents a party-in-interest as defined by ERISA.
^ All investments are participant directed.

Great Lakes Orthodontics, Ltd.
401(k) Savings Plan

Financial Statements
December 31, 2013 and December 31, 2012

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Schedule of Assets (Held at End of Year) (Modified Cash Basis) 13

BROCK, SCHECHTER & POLAKOFF, LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

Independent Auditors' Report

To the Trustees of
Great Lakes Orthodontics, Ltd. 401(k) Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Great Lakes Orthodontics, Ltd. 401(k) Savings Plan, which comprise the statements of net assets available for plan benefits – modified cash basis as of December 31, 2013 and December 31, 2012, and the related statement of changes in net assets available for plan benefits – modified cash basis for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 our audits. We conducted 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 the information summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2013 and December 31, 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.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matter

The supplemental schedule of assets (held at end of year) – modified cash basis is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental 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.

Beard Miller Company LLP

Buffalo, New York
July 22, 2014

Statements of Net Assets Available for Plan Benefits
(Modified Cash Basis)
(All Participant Directed)

	December 31, 2013	December 31, 2012
Assets		
Notes receivable from participants	$ 269,391	$ 293,305
Investments at Fidelity Management Trust Company		
Value in interest bearing cash		
Fidelity Retirement Money Market	33,188	45,708
Value in mutual funds (at fair market value)		
American Beacon Large Cap Value Plan Ahead Class	119,747	83,983
Fidelity Freedom 2000 Fund	43,069	85,635
Fidelity Freedom 2005 Fund	493	351
Fidelity Freedom 2010 Fund	733,738	639,128
Fidelity Freedom 2015 Fund	550,818	562,654
Fidelity Freedom 2020 Fund	1,766,453	1,612,451
Fidelity Freedom 2025 Fund	2,866,289	2,319,549
Fidelity Freedom 2030 Fund	374,527	282,448
Fidelity Freedom 2035 Fund	390,125	285,958
Fidelity Freedom 2040 Fund	79,022	59,046
Fidelity Freedom 2045 Fund	81,649	56,627
Fidelity Freedom 2050 Fund	13,761	13,865
Fidelity Freedom 2055 Fund	9,252	1,087
Fidelity Freedom Income Fund	63,714	118,521
Fidelity Growth Company Fund	83,939	76,219
Fidelity International Discovery Fund	151,060	113,324
Fidelity Total Bond Fund	159,646	294,499
Royce Opportunity Fund	65,585	29,962
Fidelity Spartan 500 Index Inv Fund	168,404	90,325
Vanguard Mid Cap Idx Sig	238,619	232,391
Wells Fargo Advantage Small Cap Value Z	58,594	45,880
	8,018,504	7,003,903
Net assets available for plan benefits	$ 8,321,083	$ 7,342,916

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

Statement of Changes in Net Assets Available for Plan Benefits
(Modified Cash Basis)
(All Participant Directed)
For the Year Ended December 31, 2013

Net assets available for plan benefits, beginning of year	$ 7,342,916
Contributions	
Participants	566,807
Rollovers	16,640
Total contributions	583,447
Notes receivable interest	15,028
Earnings on investments	
Interest income	1
Dividend income	302,232
Net appreciation from mutual funds	792,319
Total earnings on investments	1,094,552
Deductions	
Benefits paid to participants	(702,125)
Payments to insurance carriers for the provision of benefits	(5,252)
Corrective distribution	(4,808)
Administrative expenses	(2,675)
Total deductions	(714,860)
Net increase	978,167
Net assets available for plan benefits, end of year	$ 8,321,083

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

1. Description of the Plan

The following brief description of the Great Lakes Orthodontics, Ltd. 401(k) Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan with a 401(k) feature, which became effective January 1, 1992. Participants are employees of the Plan Administrator who have completed three months of service. There is no age requirement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan is administered by Great Lakes Orthodontics, Ltd. (the Plan Administrator). The Board of Trustees is responsible for oversight of the Plan. The 401(k) Savings Plan Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Board of Trustees.

Contributions

Participants may elect to make salary-reducing contributions to the Plan of up to 80 percent of compensation subject to IRS contribution limitations. Participants may also defer up to 100 percent of cash bonuses paid by the Plan Administrator, subject to IRS limitations. Elective deferral contributions shall be limited as needed to meet nondiscrimination tests. Participants may also contribute amounts representing distributions from other qualified retirement plans. There is no employer matching contribution at the present time. The Plan Administrator may make a discretionary profit sharing contribution; participants must be employees of the Plan Administrator as of the last day of the year in order to be entitled to share in the profit sharing contribution.

Participant Accounts

An account is maintained for each participant in the Plan. This account is credited with salary reduction contributions and with earnings as allocated. The account is reduced by the payment of benefits and an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. Each participant is fully vested in his or her salary reduction account. Participants direct where their funds are to be invested.

Vesting

Each participant is fully vested in his or her salary reduction account.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. A participant may have no more than two loans outstanding at one time. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest is collected weekly through payroll deductions.

Benefit Payments

The benefit to which a participant is entitled is the benefit that can be provided from the participant's account and is normally taken as a lump sum distribution. Benefits are provided for normal retirement at attained age of 65, or may be deferred if the participant continues in active service with the Plan Administrator. Benefits are also provided upon permanent disability, specific hardship, attainment of age 59½ and separation from service or death.

2. Summary of Significant Accounting Policies

Basis of Accounting

The Plan's policy is to prepare its financial statements on the modified cash basis of accounting; consequently, certain revenue is recognized when received rather than when earned, and certain expenses are recognized when cash is disbursed rather than when the obligation is incurred. Contributions are shown on the accrual basis of accounting. Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

Notes Receivable from Participants

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

Investment Valuation and Income Recognition

Investments are stated at fair value as certified by the trustee, Fidelity Management Trust Company. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

The Plan's investment options had allowed for funds under the investment contract to be allocated and applied to purchase life insurance contracts through Massachusetts Mutual Life Insurance Company. Massachusetts Mutual Life Insurance Company was obligated to pay the related benefits and, as such, these assets were excluded from the Plan's assets. Those employees who had already enrolled in life insurance coverage were allowed to allocate a portion of their contributions to life insurance contracts. Life insurance is no longer an investment option for new participants in the Plan.

Administrative Expenses

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

Subsequent Events

The Plan has evaluated for subsequent events through the date of the independent auditors' report, which is the date the financial statements were made available to be issued.

3. Fair Value Measurement

Fair value is the price at which an asset could be exchanged in a current transaction between knowledgeable, willing parties. Fair value measurements are categorized into one of three levels based on the lowest level of significant input used: Level 1 (unadjusted quoted prices in active markets); Level 2 (observable market inputs available at the measurement date, other than quoted prices included in Level 1); and Level 3 (unobservable inputs that cannot be corroborated by observable market data).

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

Interest Bearing Cash
Valued at cost plus accrued interest.

Mutual Funds
Valued at the net asset value (NAV) of shares held by the Plan at year end. The NAV is the closing price reported on the active market on which the securities are traded.

There have been no changes in the methodologies used at December 31, 2013 and December 31, 2012.

The preceding methods described may produce fair value calculations 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, 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 presents information about our investments measured at fair value on a recurring basis as of December 31, 2013 and December 31, 2012, and indicates the fair value hierarchy of the valuation techniques utilized to determine such fair value:

	December 31, 2013		
	Quoted Prices in Active Markets (Level I)	Other Observable Inputs (Level II)	Unobservable Inputs (Level III)
Interest bearing cash	$ 33,188	$ -	$ -
Mutual funds			
Asset allocation	6,972,910	-	-
Domestic equity	119,747	-	-
Growth and income	151,060	-	-
Growth	83,939	-	-
Income	159,646	-	-
Large blend	168,404	-	-
Mid cap	238,619	-	-
Small cap value	124,179	-	-
	$ 8,051,692	$ -	$ -

3. Fair Value Measurement (Continued)

	December 31, 2012		
	Quoted Prices in Active Markets (Level I)	Other Observable Inputs (Level II)	Unobservable Inputs (Level III)
Interest bearing cash	$ 45,708	$ -	$ -
Mutual funds			
Asset allocation	6,037,320	-	-
Domestic equity	83,983	-	-
Growth and income	113,324	-	-
Growth	76,219	-	-
Income	294,499	-	-
Large blend	90,325	-	-
Mid cap	232,391	-	-
Small cap value	75,842	-	-
	$ 7,049,611	$ -	$ -

4. Financial Certification (Unaudited)

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan has elected to utilize the certification of certain financial information by Fidelity Management Trust Company, in compliance with the audit requirements of the Act.

The following is a summary of the unaudited information included in the accompanying financial statements and supplemental schedule that was prepared and furnished to the Plan by Fidelity Management Trust Company. The Plan has obtained a certification from Fidelity Management Trust Company that such information is complete and accurate as of December 31, 2013 and December 31, 2012 and for the year ended December 31, 2013.

	December 31,	
	2013	2012
Assets as of		
Notes receivable from participants	$ 269,391	$ 293,305
American Beacon Large Cap Value Plan Ahead Class	119,747	83,983
Fidelity Freedom 2000 Fund	43,069	85,635
Fidelity Freedom 2005 Fund	493	351
Fidelity Freedom 2010 Fund	733,738	639,128
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Fidelity Freedom 2035 Fund	390,125	285,958
Fidelity Freedom 2040 Fund	79,022	59,046

4. Financial Certification (Unaudited) (Continued)

	December 31, 2013	December 31, 2012
Assets as of		
Fidelity Freedom 2045 Fund	$ 81,649	$ 56,627
Fidelity Freedom 2050 Fund	13,761	13,865
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Fidelity Freedom Income Fund	63,714	118,521
Fidelity Growth Company Fund	83,939	76,219
Fidelity International Discovery Fund	151,060	113,324
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Fidelity Spartan 500 Index Inv Fund	168,404	90,325
Vanguard Mid Cap Idx Sig	238,619	232,391
Wells Fargo Advantage Small Cap Value Z	58,594	45,880
Transactions for the year ended		
Notes receivable interest	15,028	
Investment earnings	1,094,552	

5. Party-In-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for recording keeping services included in administrative expenses amounted to $2,675 for the year ended December 31, 2013. Fees paid by the Plan for investment management services are included in net appreciation in fair value of investments as they are paid through revenue share, rather than a direct payment. The Plan Administrator pays directly any other expenses related to the Plan's operations.

6. Plan Termination

Although it has not expressed any intent to do so, the Plan Administrator reserves the right to terminate or revoke the Plan at any time. In the event of termination or partial termination, all participants affected shall have a fully vested and non-forfeitable right to the amount credited to their accounts at the date of such termination.

7. Tax Status

The Plan uses a prototype plan document sponsored by Fidelity Management & Research Co. Fidelity Management & Research Co. received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, which states that the prototype document satisfies the applicable provisions of the Internal Revenue Code (IRC). The Plan itself has not received a determination letter from the IRS. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed and currently being operated in compliance with the applicable provisions of the IRC and therefore believes that the Plan is qualified and the related trust is 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 if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. 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 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.

8. Risks and Uncertainties

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 plan benefits.

9. Corrective Distributions

For the year ended December 31, 2013, the Plan's testing was completed in 2014. Based on the results of this test, it was determined that the Plan had excess contributions of $24,802. These excess contributions were refunded to Plan participants and will be reported in 2014.

For the year ended December 31, 2012, the Plan's testing was completed in 2013. Based on the results of this test, it was determined that the Plan had excess contributions of $4,808. These excess contributions were refunded to Plan participants and were reported in 2013.

10. Subsequent Event

The following changes were made to the plan effective January 2, 2014:

- Employees will be able to enter the Plan on the first day of the month, instead of immediately upon meeting the eligibility requirements.
- Participants are employees of the Plan Administrator who have completed one month of service, instead of three months of service.
- The Plan will include an auto-enrollment provision whereby all newly eligible employees and those who are not participating in the plan as of January 2, 2014 will be automatically enrolled in the Plan unless they elect not to participate in the Plan. Automatically enrolled participants will have a deferral rate set at 2 percent of eligible compensation and their contributions invested in a default investment option until changed by the participant.

Supplementary Information

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

Great Lakes Orthodontics, Ltd. 401(k) Savings Plan
EIN 16-0991250 Plan Number 002
December 31, 2013

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
		Interest Bearing Cash		
*	Fidelity	Fidelity Retirement Money Market		$ 33,188
		Mutual Funds		
	American Beacon	American Beacon Large Cap Value Plan Ahead Class		119,747
*	Fidelity	Fidelity Freedom 2000 Fund		43,069
*	Fidelity	Fidelity Freedom 2005 Fund		493
*	Fidelity	Fidelity Freedom 2010 Fund		733,738
*	Fidelity	Fidelity Freedom 2015 Fund		550,818
*	Fidelity	Fidelity Freedom 2020 Fund		1,766,453
*	Fidelity	Fidelity Freedom 2025 Fund		2,866,289
*	Fidelity	Fidelity Freedom 2030 Fund		374,527
*	Fidelity	Fidelity Freedom 2035 Fund		390,125
*	Fidelity	Fidelity Freedom 2040 Fund		79,022
*	Fidelity	Fidelity Freedom 2045 Fund		81,649
*	Fidelity	Fidelity Freedom 2050 Fund		13,761
*	Fidelity	Fidelity Freedom 2055 Fund		9,252
*	Fidelity	Fidelity Freedom Income Fund		63,714
*	Fidelity	Fidelity Growth Company Fund		83,939
*	Fidelity	Fidelity International Discovery Fund		151,060
*	Fidelity	Fidelity Total Bond Fund		159,646
	Royce	Royce Opportunity Fund		65,585
*	Fidelity	Fidelity Spartan 500 Index Inv Fund		168,404
	Vanguard	Vanguard Mid Cap Idx Sig		238,619
	Wells Fargo	Wells Fargo Advantage Small Cap Value Z		58,594
				8,018,504
*	Participant loans	Notes receivable from participants with interest rates ranging from 4.25 percent to 6.00 percent	$ -	269,391
				$ 8,321,083

* The above represents a party-in-interest as defined by ERISA.
^ All investments are participant directed.