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
MAJCO, INC. DBA BIG BRAND TIRE COMPANY 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 005

1c Effective date of plan 10/01/1991

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

MAJCO, INC.
BIG BRAND TIRE COMPANY

805 VIA ALONDRA
CAMARILLO, CA 93012

2b Employer Identification Number (EIN)
95-2649100

2c Sponsor's telephone number
805-388-0223

2d Business code (see instructions)
441300

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.	08/19/2014	GREG ROBINSON
	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
MAJCO, INC.

4b EIN
95-2649100

4c PN
001

5	Total number of participants at the beginning of the plan year	**5**	149
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**	148
b	Retired or separated participants receiving benefits	**6b**	8
c	Other retired or separated participants entitled to future benefits	**6c**	10
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	166
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	166
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	143
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	16
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[ ]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶
MAJCO, INC. DBA BIG BRAND TIRE COMPANY 401(K) PROFIT SHARING PLAN	005

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
MAJCO, INC.	95-2649100

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

CAPITAL RESEARCH & MANAGEMENT CO.

95-1411037

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

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

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

CAPITAL RESEARCH & MANAGEMENT CO.

95-1411037

(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?
64 52 60 62 25 49 72 37	RECORDKEEPER	8554	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

SOARES, SANDELL, BERNACCHI & PETROV

95-1888001

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	5436	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MORGAN STANLEY SMITH BARNEY

26-4310632

(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?
49 99	FINANCIAL PROFESSIONAL	0	Yes [X] No [ ]	Yes [X] No [ ]	325	Yes [X] 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
MORGAN STANLEY SMITH BARNEY	49 99	20

(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.
AMERICAN FUNDS DISTRIBUTORS, INC. 95-2769620	ADDITIONAL COMPENSATION FROM AMERICAN FUNDS DISTRIBUTORS, INC. OF 20.08.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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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
MAJCO, INC. DBA BIG BRAND TIRE COMPANY 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 005

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

D Employer Identification Number (EIN)
95-2649100

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)	162202	161973
(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)	245093	208606
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	3978784	4862050
(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	4386079	5232629
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h		
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	4386079	5232629

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)	64177	
(B) Participants	2a(1)(B)	258609	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		322786
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	8896	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		8896
(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)	191874	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		191874
(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)		688545
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		1212101
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	318928	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		318928
f Corrective distributions (see instructions)	2f		7497
g Certain deemed distributions of participant loans (see instructions)	2g		25136
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	13990	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		13990
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		365551
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		846550
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: SOARES, SANDELL, BERNACCHI & PETROV (2) EIN: 95-1888001

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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
MAJCO, INC. DBA BIG BRAND TIRE COMPANY 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 005

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

D Employer Identification Number (EIN)
95-2649100

Part I Distributions

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

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

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

EIN(s): 20-3691658

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):

MAJCO, INC. DBA BIG BRAND TIRE COMPANY
401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS

December 31, 2013

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Soares, Sandall, Bernacchi & Petrovich, LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS
RICK B. SMITH, C.P.A. JUAN M. SOTO, C.P.A.
BILLIE JO RODRIGUEZ, C.P.A. RICK C. HELDWEIN, C.P.A.
DEBRA N. DETTENMAYER, C.P.A.* SHARON I. ROBERTS, C.P.A.
PRAJESH (RAJ) ACHARYA, C.P.A.
*A PROFESSIONAL CORPORATION

FRANK J. SOARES (1908-1991)
THOMAS W. PETROVICH (1937-2013)

CONSULTANTS
KENNETH R. MERIDETH, C.P.A. BERNARD D. BERNACCHI
GEORGE E. SANDALL, C.P.A.

Trustees
Majco, Inc. dba, Big Brand Tire Company
401(k) Profit Sharing Plan
Camarillo, California

Independent Auditors' Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Majco, Inc. dba Big Brand Tire Company 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting 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 of 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 Capital Bank and Trust, trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of Form 5500, Schedule H, which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

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

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

Soares, Sandall, Bernacchi & Petrovich, LLP

SOARES, SANDALL, BERNACCHI & PETROVICH, LLP
Certified Public Accountants

August 12, 2014

MAJCO, INC. DBA BIG BRAND TIRE COMPANY 401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	2013	2012
ASSETS		
INVESTMENTS		
Interest-bearing cash	$ 161,973	$ 162,202
Registered investment companies, at fair value	4,862,050	3,978,784
TOTAL INVESTMENTS	5,024,023	4,140,986
RECEIVABLES		
Notes receivable from participants	208,606	245,093
Employer contributions	3,429	5,054
Employee contributions	12,332	11,152
TOTAL RECEIVABLES	224,367	261,299
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,248,390	$ 4,402,285

See accompanying notes to financial statements and independent auditors' report.

MAJCO, INC. DBA BIG BRAND TIRE COMPANY 401(k) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31, 2013

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in fair value of investments	$ 688,545
Interest and dividends	191,874
TOTAL INVESTMENT INCOME	880,419
Interest income on notes receivable from participants	8,896
Contributions:	
Employer	62,552
Employee	259,789
TOTAL CONTRIBUTIONS	322,341
TOTAL ADDITIONS	1,211,656
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	318,928
Deemed distributions	25,136
Corrective distributions	7,497
Administrative expenses and fees	13,990
TOTAL DEDUCTIONS	365,551
NET INCREASE	846,105
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	4,402,285
END OF YEAR	$ 5,248,390

See accompanying notes to financial statements and independent auditors' report.

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Majco, Inc. dba Big Brand Tire Co. 401(k) Profit Sharing Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General. The Plan is a single-employer defined contribution plan covering all employees of Majco, Inc. dba Big Brand Tire Company who are eighteen years of age or older and have completed 500 hours of service in the first six consecutive months of employment, or 1,000 hours of service in one year. Majco, Inc. dba Big Brand Tire Co. 401(k) Profit Sharing Plan has adopted American Funds Distributors, Inc. Prototype 401(k), Profit Sharing Plan, and subsequent amendments to that Prototype Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Capital Bank and Trust is the Plan's directed trustee. American Funds, a company related to Capital Bank and Trust, manages the Plan's investments and acts as the Plan's administrator. American Funds contracts with FASCore, LLC to provide third party recordkeeping services.

Contributions. Participants may elect to reduce their compensation by a specific percentage or dollar amount and have that amount contributed to the Plan on a pre-tax basis as a salary deferral. Total deferrals in any taxable year may not exceed a dollar limit set by law, $17,500 for 2013. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan allows "catch up" contributions for participants age 50 or older as allowable under federal and state laws.

Matching Contributions. The employer may make a matching contribution equal to a discretionary percentage of the participant's salary deferrals, the discretionary percentage will be determined each year. In 2013, the matching percentage was 25%. The Plan includes a discretionary employer profit sharing contribution provision, which may be determined by the employer each year.

Nonelective Contributions. The employer may decide to make a nonelective contribution to the Plan, although the employer is not required to do so. The nonelective contribution will be allocated to all eligible participants, who are non-highly compensated employees.

Expenses. Any fees and expenses will be paid at the discretion of the employer. The employer may reimburse the Plan for any fees and expenses paid by the Plan. Such reimbursement shall not be deemed to be a contribution for purposes of Code Sections 404 and 415. For the Plan year ended December 31, 2013, certain costs of the Plan were absorbed by the employer.

NOTE 1 - DESCRIPTION OF PLAN – Continued

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

Vesting. Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the employer's contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service.

Notes Receivable from Participants. Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum of $50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account. The interest rate is based on the prime rate published in the Wall Street Journal on the first business day of each month, plus 1%, and such rate is fixed for the life of the loan. Principal and interest are paid ratably through monthly payroll deductions.

Payment of Benefits. On termination of service, for any reason, including retirement, disability, or death, a participant may receive their vested benefit in a single lump sum payment or have the payment paid as a "direct rollover" to his or her individual retirement account (IRA) or to another employer's tax qualified plan (if separation is due to death, direct rollover is only available if the beneficiary is his or her spouse). If a participant's account balance (determined excluding any rollover contributions plus earnings) is greater than $5,000 a participant may elect to receive monthly installments or defer receiving payments until age 70½.

Forfeited Accounts. Any forfeitures occurring during a plan year will be transferred to the forfeiture account and will first be used to pay administrative expenses of the Plan. Any remaining amounts will be used to reduce future Company contributions to the Plan. For the Plan year ended December 31, 2013, $13,183 from the forfeiture account was used to pay Plan expenses. A balance of $5,894 remained in the forfeiture account at December 31, 2013.

Investment Options. Each employee directs the investment of funds in his or her individual account among any of the investment funds permitted under the Plan. The Plan offers various investment options through American Funds and each participant can select one or more investment options. To the extent that the employee directs the investment of his individual account, the trustees are relieved of their fiduciary responsibilities as provided in Section 404(a)(1)(C) of ERISA.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation. The accompanying financial statements of the Plan have been prepared on the accrual basis and are presented in accordance with generally accepted accounting principles.

Estimates. The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition. The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

Concentration of Credit Risk. The Plan's exposure to credit loss in the event of nonperformance of investments is limited to the carrying value of such investments.

Payment of Benefits. Benefits are recorded when paid.

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.

Reclassifications. Certain amounts in the 2012 financial statements have been reclassified for comparison purposes to conform to the current year presentation.

Subsequent Events. The Plan has evaluated subsequent events through August 12, 2014, the date the financial statements were available to be issued.

NOTE 3 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy under FASB ASC 820 are described as follows:

NOTE 3 - FAIR VALUE MEASUREMENTS – Continued

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

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

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Common stocks, corporate bonds and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded at year end.

Mutual funds: Valued at the quoted net asset value of shares held by the Plan at year end.

Interest-bearing cash: Includes investment in a money market account and is valued at carrying value which approximates fair value due to the short maturity of this instrument.

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

NOTE 3 - FAIR VALUE MEASUREMENTS – Continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

	Investments at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash:				
Cash equivalent funds	$ 161,973	$ -	$ -	$ 161,973
Total interest-bearing cash	161,973	-	-	161,973
Mutual funds:				
Growth funds	1,914,577	-	-	1,914,577
Growth & income funds	1,941,979	-	-	1,941,979
Target date funds	673,734	-	-	673,734
Equity income funds	187,113	-	-	187,113
Bond funds	144,647	-	-	144,647
Total mutual funds	4,862,050	-	-	4,862,050
Total investments at fair value	$ 5,024,023	$ -	$ -	$ 5,024,023

	Investments at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash:				
Cash equivalent funds	$ 162,202	$ -	$ -	$ 162,202
Total interest-bearing cash	162,202	-	-	162,202
Mutual funds:				
Growth funds	1,695,084	-	-	1,695,084
Growth & income funds	1,487,744	-	-	1,487,744
Target date funds	476,736	-	-	476,736
Equity income funds	185,811	-	-	185,811
Bond funds	133,409	-	-	133,409
Total mutual funds	3,978,784	-	-	3,978,784
Total investments at fair value	$ 4,140,986	$ -	$ -	$ 4,140,986

NOTE 4 - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (UNAUDITED)

In accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator has received certification from the trustee, Capital Bank and Trust Company, as to the accuracy and completeness of certain financial information. Accordingly, as permitted under such regulations, the plan administrator instructed its independent auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the trustee, except for comparing that information to the financial statements. The trustee has certified the accuracy and completeness of investments of $5,024,023 and $4,140,986 and notes receivable from participants of $208,606 and $245,093 at December 31, 2013 and 2012, and investment income of $880,419 and interest income on notes receivable from participants of $8,896 for the year ending December 31, 2013.

NOTE 5 - INVESTMENTS

The following presents investments that represent 5% or more of the Plan's net assets at December 31:

	2013
American Funds Invest Co of America	$ 723,680
American Funds Amcap Fund	364,391
American Funds EuroPacific Growth Fund	1,048,428
American Funds Growth Fund of America	373,381
American Funds Washington Mutual	914,594
American Funds American Mutual	303,660

	2012
American Funds Invest Co of America	$ 568,220
American Funds Amcap Fund	314,608
American Funds EuroPacific Growth Fund	959,947
American Funds Growth Fund of America	303,639
American Funds Washington Mutual	659,311
American Funds American Mutual	260,168

During 2013, the Plan's investments, including gains and losses on investments bought and sold, as well as held during the year, appreciated in fair value by $880,419.

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 SCHEDULE H

The financial statements are prepared on the accrual basis of accounting. Schedule H of Form 5500 has been prepared on the cash basis. The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500:

	2013	2012
Net assets available for benefits per the financial statements	$ 5,248,390	$ 4,402,285
Receivables: employer contributions	(3,429)	(5,054)
Receivables: employee contributions	(12,332)	(11,152)
NET ASSETS AVAILABLE FOR BENEFITS PER SCHEDULE H OF FORM 5500	$ 5,232,629	$ 4,386,079

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

Net increase per the financial statements	$ 846,105
Add: change in contributions receivable - employer	1,625
Add: change in contributions receivable - employee	(1,180)
NET INCREASE PER SCHEDULE H OF FORM 5500	$ 846,550

NOTE 7 - PARTIES-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by American Funds. Capital Bank and Trust, commonly owned with American Funds, is the directed trustee as defined by the Plan and, therefore these transactions qualify as party-in-interest transactions. Administrative fees paid by the Plan amounted to $13,990 for the year ended December 31, 2013.

NOTE 8 - PLAN TERMINATION

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

NOTE 9 - RISKS AND UNCERTAINTIES

The Plan provides for 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 statement of net assets available for benefits.

The Plan invests through some mutual funds in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those of securities of comparable U.S. companies.

NOTE 10 - PLAN AMENDMENTS

The Plan was amended on December 16, 2009, to include Eligible Automatic Contribution Arrangement (EACA) provisions, effective May 1, 2008. The amendment permits permissible withdrawals within 90 days of the first automatic deferral. For plan years beginning on or after January 1, 2010, participants who make an affirmative election continue to be covered by the EACA provisions, but must receive an annual notice.

NOTE 11 - TAX STATUS

The Internal Revenue Service has determined and informed American Funds Distributors, Inc., by a letter dated March 31, 2008, that their Prototype Non-Standardized Profit Sharing Plan with CODA is acceptable under section 401 of the Internal Revenue Code (IRC) for use by employers for the benefit of their employees. The Plan adopted American Funds Distributors, Inc. Prototype Non-Standardized 401(k) Profit Sharing Plan. The Plan has been amended since receipt of the determination letter. However, the trustee and plan administrator believe the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and therefore believe that the plan is qualified and the related trust is tax-exempt.

NOTE 11 - TAX STATUS - Continued

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

SUPPLEMENTAL INFORMATION

SCHEDULE H (Form 5500)	Financial 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), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	2013 This Form is Open to Public Inspection

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

A Name of plan	B Three-digit plan number (PN) ▶	
MAJCO, INC. DBA BIG BRAND TIRE COMPANY 401(K) PROFIT SHARING PLAN		005
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
MAJCO, INC.	95-2649100	

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)	162202	161973
(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)	245093	208606
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	3978784	4862050
(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	4386079	5232629
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h		
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	4386079	5232629

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)	64177	
(B) Participants	2a(1)(B)	258609	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		322786
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	8896	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8896
(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)	191874	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		191874
(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)		688545
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		1212101
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	318928	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		318928
f Corrective distributions (see instructions)	2f		7497
g Certain deemed distributions of participant loans (see instructions)	2g		25136
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	13990	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		13990
j Total expenses. Add all expense amounts in column (b) and enter total	2j		365551
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		846550
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):
(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

c Enter the name and EIN of the accountant (or accounting firm) below:
(1) Name: SOARES, SANDELL, BERNACCHI & PETROV (2) EIN: 95-1888001

d The opinion of an independent qualified public accountant is not attached because:
(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

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

During the plan year:

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

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

ASSETS HELD FOR INVESTMENT PURPOSES

Majco, Inc. DBA Big Brand Tire Company 401(k) Profit Sharing Plan
01-JAN-13 to 31-DEC-13

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IRAFEX			268,446.35	364,391.16
IREREX			895,733.94	1,048,428.15
IRGAEX			269,411.04	373,380.50
IRSLEX			5,528.57	7,743.29
IOPGSX			228,030.54	120,634.00
IRMFEX			238,918.04	303,660.14
IRICEX			613,671.62	723,679.99
IRWMEX			726,549.79	914,594.34
IIARAX			45.28	44.97
IRIREX			178,965.78	187,113.45
IRBFEX			16,954.29	16,718.63
IPTTAX			119,120.14	116,142.52
IPAGVX			12,158.57	11,383.18
ITPINX			416.61	402.23
IRADXX			156,079.41	156,079.41
IRDATX			4,113.59	4,297.81
IRDBTX			88,517.66	99,453.62
IRDCTX			45,984.46	54,745.43
IRDDTX			115,896.50	140,135.43
IRDETX			23,057.82	28,061.08
IRDFTX			97,252.31	121,035.89
IRDGTX			39,054.60	48,977.86
IRDHTX			37,941.44	47,973.23
IRDITX			73,859.15	92,838.61
IRDJTX			31,413.48	36,214.85
			4,287,120.98	5,018,129.77
PARTICIPANT LOANS	VARIOUS	4.250-6.000	208,019.95	208,605.66
FORFEITURES			5,893.71	5,893.71

ASSETS HELD FOR INVESTMENT PURPOSES

Majco, Inc. DBA Big Brand Tire Company 401(k) Profit Sharing Plan
01-JAN-13 to 31-DEC-13

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE

LEGEND

INVESTMENT OPTION:

IRAFEX	American Funds AMCAP R4
IRGAEX	American Funds Growth Fund of Amer R4
IOPGSX	Oppenheimer Gold & Special Minerals A
IRICEX	American Funds Invmt Co of America R4
IIARAX	Invesco Real Estate A
IRBFEX	American Funds Bond Fund of Amer R4
IPAGVX	Putnam American Government Income A
IRADXX	American Funds Money Market Fund R4
IRDBTX	American Funds 2015 Target Date Fund R4
IRDDTX	American Funds 2025 Target Date Fund R4
IRDFTX	American Funds 2035 Target Date Fund R4
IRDHTX	American Funds 2045 Target Date Fund R4
IRDJTX	American Funds 2055 Target Date Fund R4
IREREX	American Funds EuroPacific Gr R4
IRSLEX	American Funds SMALLCAP World R4
IRMFEX	American Funds American Mutual R4
IRWMEX	American Funds Washington Mutual R4
IRIREX	American Funds Capital Inc Bldr R4
IPTTAX	PIMCO Total Return A
ITPINX	Templeton Global Bond A
IRDATX	American Funds 2010 Target Date Fund R4
IRDCTX	American Funds 2020 Target Date Fund R4
IRDETX	American Funds 2030 Target Date Fund R4
IRDGTX	American Funds 2040 Target Date Fund R4
IRDITX	American Funds 2050 Target Date Fund R4

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

Soares, Sandall, Bernacchi & Petrovich, LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS
RICK B. SMITH, C.P.A. JUAN M. SOTO, C.P.A.
BILLIE JO RODRIGUEZ, C.P.A. RICK C. HELDWEIN, C.P.A.
DEBRA N. DETTENMAYER, C.P.A.* SHARON I. ROBERTS, C.P.A.
PRAJESH (RAJ) ACHARYA, C.P.A.
*A PROFESSIONAL CORPORATION

FRANK J. SOARES (1908-1991)
THOMAS W. PETROVICH (1937-2013)

CONSULTANTS
KENNETH R. MERIDETH, C.P.A. BERNARD D. BERNACCHI
GEORGE E. SANDALL, C.P.A.

August 12, 2014

Trustees
Majco, Inc. dba Big Brand Tire Co. 401(k) Profit Sharing Plan
Camarillo, California

Auditors' Management Letter

In planning and performing our audit of the financial statements of the Majco, Inc. dba Big Brand Tire Co. 401(k) Profit Sharing Plan as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. This letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated August 12, 2014, on the financial statements of the Majco, Inc. dba Big Brand Tire Co. 401(k) Profit Sharing Plan.

We will review the status of these comments during our next audit engagement, and would be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Trustee Meetings

During our audit, we became aware that formal meetings of the trustees were not held during the plan year. It is the fiduciary responsibility of the trustees/administrative committee to oversee the Plan. It is recommended that decisions regarding the Plan be made at official meetings of the trustees/administrative committee. We also suggest formal minutes of trustee meetings be maintained to document and support action taken by the trustees.

Participant Data – Beneficiaries

Current Year Comment

During our testing of participant data, we noted that a number of employees did not have any beneficiaries assigned in their accounts. We recommend that the employees be, again, notified about the benefits of having beneficiaries set up and have them complete and update their information.

405 E. ESPLANADE DRIVE, THIRD FLOOR • OXNARD, CALIFORNIA 93036-2116 • (805) 485-7965 • (805) 644-7401 • FAX (805) 485-4868
MAILING ADDRESS: P.O. BOX 552 • OXNARD, CA 93032-0552 • EMAIL: cpa@ssbp.com

Terminated Employees – Personnel File

Current Year Comment

During our testing of terminated employees, we noted instances where in supporting documents regarding termination where incomplete (unsigned termination letter) and there is one instance wherein actual reason of termination was not properly documented since it was done verbally. We recommend that the Company make it a point to have termination documents completely filed out and signed or when done verbally that it be written up into a memo, so as to provide adequate trail and support regarding employee terminations.

* * * * * * * * *

We wish to thank the President, Controller, and other staff members for their support and assistance during our audit.

This report is intended solely for the information and use of the Trustees, management and others within the Plan, and is not intended to be and should not be used by anyone other than these specified parties.

Soares, Sandall, Bernacchi & Petrovich, LLP

SOARES, SANDALL, BERNACCHI & PETROVICH, LLP
Certified Public Accountants

Soares, Sandall, Bernacchi & Petrovich, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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GEORGE E. SANDALL, C.P.A.

August 12, 2014

Trustees
Majco, Inc. dba Big Brand Tire Co. 401(k) Profit Sharing Plan
Camarillo, California

We have conducted a DOL limited-scope audit of the financial statements of Majco, Inc. dba Big Brand Tire Co. 401(k) Profit Sharing Plan for the year ended December 31, 2013, and have issued our report thereon dated August 12, 2014. 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 to those financial statements. Because of the significant of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplemental schedule taken as a whole. We did, however, audit 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, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of the audit. We have communicated such information in our letter to you dated April 21, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

You are responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Majco, Inc. dba Big Brand Tire Co. 401(k) Profit Sharing Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year 2013. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in performing and completing our audit.

405 E. ESPLANADE DRIVE, THIRD FLOOR • OXNARD, CALIFORNIA 93036-2116 • (805) 485-7965 • (805) 644-7401 • FAX (805) 485-4868
MAILING ADDRESS: P.O. BOX 552 • OXNARD, CA 93032-0552 • EMAIL: cpa@ssbp.com

Uncorrected Misstatements
Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. You have corrected all such misstatements.

Disagreements with Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Other Matters
With respect to the supplementary information accompanying the financial statements, we made certain inquiries of you and evaluated the form, content, and methods of preparing the information to determine that information complies with the DOL's Rules and Regulation for Reporting and Disclosure under ERISA, the method of preparing it has not changed from prior year, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Trustees of Majco, Inc. dba Big Brand Tire Co. 401(k) Profit Sharing Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Soares, Sandall, Bernacchi & Petrovich, LLP

SOARES, SANDALL, BERNACCHI & PETROVICH, LLP
Certified Public Accountants

ASSETS HELD FOR INVESTMENT PURPOSES

Majco, Inc. DBA Big Brand Tire Company 401(k) Profit Sharing Plan
01-JAN-13 to 31-DEC-13

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1RAFEX			268,446.35	364,391.16
1REREX			895,733.94	1,048,428.15
1RGAEX			269,411.04	373,380.50
1RSLEX			5,528.57	7,743.29
1OPGSX			228,030.54	120,634.00
1RMFEX			238,918.04	303,660.14
1RICEX			613,671.62	723,679.99
1RWMEX			726,549.79	914,594.34
1IARAX			45.28	44.97
1RIREX			178,965.78	187,113.45
1RBFEX			16,954.29	16,718.63
1PTTAX			119,120.14	116,142.52
1PAGVX			12,158.57	11,383.18
1TPINX			416.61	402.23
1RADXX			156,079.41	156,079.41
1RDATX			4,113.59	4,297.81
1RDBTX			88,517.66	99,453.62
1RDCTX			45,984.46	54,745.43
1RDDTX			115,896.50	140,135.43
1RDETX			23,057.82	28,061.08
1RDFTX			97,252.31	121,035.89
1RDGTX			39,054.60	48,977.86
1RDHTX			37,941.44	47,973.23
1RDITX			73,859.15	92,838.61
1RDJTX			31,413.48	36,214.85
			4,287,120.98	**5,018,129.77**
PARTICIPANT LOANS	VARIOUS	4.250-6.000	208,019.95	208,605.66
FORFEITURES			5,893.71	5,893.71

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 952649100

ASSETS HELD FOR INVESTMENT PURPOSES

Majco, Inc. DBA Big Brand Tire Company 401(k) Profit Sharing Plan
01-JAN-13 to 31-DEC-13

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE

LEGEND

INVESTMENT OPTION:

1RAFEX	American Funds AMCAP R4
1RGAEX	American Funds Growth Fund of Amer R4
1OPGSX	Oppenheimer Gold & Special Minerals A
1RICEX	American Funds Invmt Co of America R4
1IARAX	Invesco Real Estate A
1RBFEX	American Funds Bond Fund of Amer R4
1PAGVX	Putnam American Government Income A
1RADXX	American Funds Money Market Fund R4
1RDBTX	American Funds 2015 Target Date Fund R4
1RDDTX	American Funds 2025 Target Date Fund R4
1RDFTX	American Funds 2035 Target Date Fund R4
1RDHTX	American Funds 2045 Target Date Fund R4
1RDJTX	American Funds 2055 Target Date Fund R4
1REREX	American Funds EuroPacific Gr R4
1RSLEX	American Funds SMALLCAP World R4
1RMFEX	American Funds American Mutual R4
1RWMEX	American Funds Washington Mutual R4
1RIREX	American Funds Capital Inc Bldr R4
1PTTAX	PIMCO Total Return A
1TPINX	Templeton Global Bond A
1RDATX	American Funds 2010 Target Date Fund R4
1RDCTX	American Funds 2020 Target Date Fund R4
1RDETX	American Funds 2030 Target Date Fund R4
1RDGTX	American Funds 2040 Target Date Fund R4
1RDITX	American Funds 2050 Target Date Fund R4

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year