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
RICK CASE ENTERPRISES, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1994

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

RICK CASE ENTERPRISES, INC.

915 EAST 200TH STREET
EUCLID, OH 44119

2b Employer Identification Number (EIN)
31-1172396

2c Sponsor's telephone number
216-416-6741

2d Business code (see instructions)
441110

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.	08/20/2014	MARY R BREWER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/20/2014	MARY R BREWER
	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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	474
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**	856
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	196
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1052
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	3
f	Total. Add lines **6d** and **6e**.	**6f**	1055
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	404
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	6
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 3D 2T

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] ___ **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [X] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶
RICK CASE ENTERPRISES, INC. 401(K) PLAN	002

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
RICK CASE ENTERPRISES, INC.	31-1172396

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

INVESCO AIM

76-0528004

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

MORGAN STANLEY

36-3145972

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

PERKINS

43-1804048

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

DREYFUS

13-5673135

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

PIMCO FUNDS

95-2632339

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

COLUMBIA

93-0577450

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

JANUS

43-1804048

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

MFS

04-2747644

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

NEUBERGER BERMAN

13-5521910

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

ROYCE

52-2343049

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

OPPENHEIMER FUNDS

13-2527171

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

WELLS FARGO ADVANTAGE

41-0449260

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

COLUMBIA

93-0577450

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

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

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

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

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

WELLS FARGO BANK, N.A.

94-1347393

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 49 50 52 60 62 63 64	SERVICE PROVIDER	9457	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
RICK CASE ENTERPRISES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
31-1172396

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

a Name of MTIA, CCT, PSA, or 103-12 IE: WF STABLE RETURN FUND N60

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
52-2251407-001	C	1545869

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
RICK CASE ENTERPRISES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
31-1172396

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	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	100794	138387
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	1582876	1545869
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6383880	7800150
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8067550	9484406
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		106812
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	106812
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	8067550	9377594

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)	133760	
(B) Participants	2a(1)(B)	935843	
(C) Others (including rollovers)	2a(1)(C)	43427	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1113030
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	371931	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		371931
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	79	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		79

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-16170
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		985838
c Other income	2c		170
d Total income. Add all **income** amounts in column (b) and enter total	2d		2454878
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1107071	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1107071
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	37763	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		37763
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1144834
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1310044
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: MCGLADREY LLP **(2)** EIN: 42-0714325

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
RICK CASE ENTERPRISES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
31-1172396

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): 41-6257133

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):

Rick Case Enterprises, Inc.
401(k) Plan

Financial Report
December 31, 2013

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McGladrey

Independent Auditor's Report

To the Plan Administrator
Rick Case Enterprises, Inc. 401(k) Plan
Bedford, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rick Case Enterprises, Inc. 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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.

Member of the RSM International network of independent accounting, tax and consulting firms.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013, 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 purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified or provided 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.

McGladrey LLP

Cleveland, Ohio
July 25, 2014

Rick Case Enterprises, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	2013	2012
Assets		
Investments, at fair value		
Registered investment companies	**$ 7,800,150**	$ 6,383,880
Common/collective trust fund	**1,545,869**	1,582,876
Total investments	**9,346,019**	7,966,756
Receivables		
Employer contribution	**138,387**	100,794
Net assets available for benefits, at fair value	**9,484,406**	8,067,550
Liabilities		
Excess contributions refundable	**(106,812)**	-
Adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	**(11,714)**	(44,610)
Net assets available for benefits	**$ 9,365,880**	$ 8,022,940

See Notes to Financial Statements.

Rick Case Enterprises, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Investment Income		
Net appreciation in fair value of investments	**$**	**1,245,266**
Interest and dividends		**129,478**
Total investment income		**1,374,744**
Additions		
Contributions		
Participant		**935,843**
Employer		**133,760**
Rollover		**43,427**
Total contributions		**1,113,030**
		2,487,774
Deductions		
Benefits paid to participants		**1,107,071**
Administrative expenses		**37,763**
Total deductions		**1,144,834**
Net increase		**1,342,940**
Net assets available for benefits		
Beginning		**8,022,940**
Ending	**$**	**9,365,880**

See Notes to Financial Statements.

Note 1. Description of the Plan

The following description of the Rick Case Enterprises, Inc. 401(k) Plan is provided for general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all qualifying employees of Rick Case Automotive Group (the Company), which includes Rick Case Enterprises, Inc., Rick Case Motors, Inc. (Ohio), Rick Case Hyundai, Inc. (Florida), Rick Case Cars, Inc. (Georgia), Rick Case Auto, Inc. (Florida), Rick Case Cars, Inc. (Florida), Rick Case Cycles, Inc. (Florida), Rita Case Cars, Inc. (Ohio), Rick Case Davie, LLC (Florida), Rick Case Weston, LLC (Florida), and Rick Case Broward, LLC (Florida). All full-time employees are eligible to be participants in the Plan the first day of the month after completing three months of service and reaching age 21. The Plan is subject to the provisions of the Employee Retirement Income Securities Act of 1974 (ERISA).

Contributions: Participant contributions are voluntary. Contributions of up to 50% of earned compensation are tax deferred up to a maximum as established by the Internal Revenue Service (IRS). The contributions of highly compensated employees, as defined by the IRS, may be further limited. Participants may be eligible to contribute rollover amounts received as a lump-sum distribution from a qualified retirement plan of another employer if transferred to this Plan directly, or by the participant within 60 days of receipt of the distribution from the previous plan. The Company may make a discretionary match contribution to all participants who are employed at the end of the Plan year. The Company also has the option to make discretionary nonelective contributions to the Plan each year. These contributions are allocated to the individual accounts of non-highly compensated participants who are eligible for an allocation for the Plan year, based upon the participants' elective deferrals.

Upon enrollment in the Plan, a participant may direct employer and employee contributions in any percentage increments in any of the available investment options. Participants may change their investment options in accordance with the rules established by the plan administrator.

Participants' accounts: Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings and losses and is 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 contributions along with the earnings thereon is based on years of continuous service. Employer contributions vest with the participant at a rate of 20% per year beginning with the second year of service and reaching 100% after six years of service or upon reaching the normal retirement age, where a year is defined as one in which an employee works 1,000 hours or more.

Payment of benefits: On termination of service, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount or in installment payments. Hardship withdrawals are granted for specific reasons, are limited to a participant's account balance attributable to elective deferrals. Upon making a hardship withdrawal, a participant will lose the right to make elective deferrals for six months.

Forfeited accounts: Forfeited balances of terminated participants' non-vested accounts are used to reduce administrative expenses, employer contributions, or are re-allocated to participants. There were $32,390 of forfeitures used to reduce employer contributions for the year ended December 31, 2013. There were unapplied forfeitures of $20,047 and $38,390 as of December 31, 2013 and 2012, respectively.

Administrative expenses: A portion of the Plan's administrative costs are paid by the Plan. Other administrative costs are paid by the Company at the Company's discretion.

Note 1. Description of the Plan (Continued)

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

Subsequent events: The plan administrator has evaluated subsequent events through July 25, 2014, the date the financial statements were available to be issued.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through common/collective trust funds. Contract value for these common/collective trust funds are based on the net asset value of the funds as reported by the investment advisor. The statements of net assets available for benefits present the fair value of the investment in the common/collective trust funds as well as the adjustment of the investment in the common/collective trust funds from fair value to contract value relating to the investment contracts. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the reported amounts of the net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported 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 4).

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

Contributions: Participant contributions are recognized when they are withheld from the participant's earnings. Company matching contributions and additional employer discretionary contributions approved by the Company's board of directors are recognized in the year of service.

Payment of benefits: Benefits are recorded when paid.

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 value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 2. Summary of Significant Accounting Policies (Continued)

Recently issued accounting pronouncement: In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, for non public entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financial statements. The adoption of ASU 2012-04 is not expected to have a material impact on subsequent periods.

Note 3. Information Certified and Provided by Wells Fargo Bank, N.A.

The following is a summary of the Plan's asset information as of December 31, 2013 and 2012, and for the year ended December 31, 2013, included throughout the Plan's financial statements and supplemental information that was prepared by or derived from information provided by the trustee and furnished to the plan administrator. The plan administrator has obtained certifications from the trustee that the information provided to the plan administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental information related to the following assets. The following tables present the fair value of the Plan's assets as certified by the trustee as of December 31, 2013, except for the common/collective trust fund which was certified at contract value. Assets representing more than 5% of the Plan's net assets are separately identified.

	2013		2012
Registered Investment Companies			
Columbia Select Large Cap Growth Z	$ 812,792		$ 552,552
Dreyfus Appreciation	742,672		606,970
Janus Overseas Fund	403,127	*	534,337
Morgan Stanley Mid Cap Growth	502,848		340,502
Pimco Total Return	726,506		749,333
Wells Fargo Advantage DJ Target 2025 Adm	737,002		817,070
Wells Fargo Advantage DJ Target 2035 Adm	619,653		455,166
Wells Fargo Advantage DJ Target 2045 Adm	779,417		563,175
Other registered investment companies	2,476,133		1,764,775
Total registered investment companies	7,800,150		6,383,880
Common/Collective Trust Fund			
Wells Fargo Stable Return Fund N60	1,534,155		1,538,266
	$ 9,334,305		$ 7,922,146

* Represents less than 5% of the Plan's net assets in the reported year.

Note 3. Information Certified and Provided by Wells Fargo Bank, N.A.

Wells Fargo also certified to the completeness and accuracy of net appreciation in the fair value of investments and of interest and dividend income for the year ended December 31, 2013, which included the following:

Net appreciation in fair value investments	
Registered investment companies	$ 1,228,539
Common/collective trust fund	16,727
	$ 1,245,266
Interest and dividends	$ 129,478

Note 4. Fair Value Measurements

ASC 820, *Fair Value Measurements and Disclosures*, establishes a 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 1measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

  If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset's 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 assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012:

Shares of registered investment companies: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

Common/collective trust fund: Valued at the total of the NAV of the underlying investments held by the account at year-end. The Plan's interest in the common/collective trust fund is valued based on the information reported by the investment advisor.

Note 4. Fair Value Measurements (Continued)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value as of December 31:

	2013			
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Fixed Income - Intermediate Bond	$ 726,506	$ -	$ -	$ 726,506
Large Cap Stock - Value	724,315	-	-	724,315
Large Cap Stock - Blend	3,389,987	-	-	3,389,987
Large Cap Stock - Growth	812,792	-	-	812,792
Mid Cap Stock - Growth	711,985	-	-	711,985
Mid Cap Stock - Blend	436,063	-	-	436,063
Small Cap Stock - Value	318,939	-	-	318,939
Small Cap Stock - Growth	160,737	-	-	160,737
International Stock - Growth	518,826	-	-	518,826
Common/collective trust fund	-	1,545,869	-	1,545,869
Total assets at fair value	$ 7,800,150	$ 1,545,869	$ -	$ 9,346,019

	2012			
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Fixed Income - Intermediate Bond	$ 749,333	$ -	$ -	$ 749,333
Large Cap Stock - Value	515,098	-	-	515,098
Large Cap Stock - Blend	3,043,530	-	-	3,043,530
Large Cap Stock - Growth	552,552	-	-	552,552
Mid Cap Stock - Growth	435,530	-	-	435,530
Mid Cap Stock - Value	301,285	-	-	301,285
Small Cap Stock - Value	117,943	-	-	117,943
Small Cap Stock - Growth	62,901	-	-	62,901
International Stock - Growth	605,708	-	-	605,708
Common/collective trust fund	-	1,582,876	-	1,582,876
Total assets at fair value	$ 6,383,880	$ 1,582,876	$ -	$ 7,966,756

Note 4. Fair Value Measurements (Continued)

The following table sets forth additional disclosures of Plan's investments whose fair value is estimated using NAV per share (or its equivalent) as of December 31:

	2013			
Investment	FV (in Millions)	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
Stable Return Fund [(a)]	$1.5	$0	Immediate	None
Total	$1.5	$0		

	2012			
Investment	FV (in Millions)	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
Stable Return Fund [(a)]	$1.6	$0	Immediate	None
Total	$1.6	$0		

(a) This category includes a stable return collective fund whose objective is to seek to maintain safety of principal while obtaining a consistent, low volatility return superior to other high quality alternatives over a full interest rate cycle. The Fund invests in a diversified portfolio of investment contracts and the associated portfolio of underlying assets issued by selected high-quality insurance companies and financial institutions.

Note 5. Tax Status

Effective December 20, 2002, the Plan adopted a non-standardized form of a prototype plan sponsored by Wells Fargo Bank, N.A. The prototype plan has received an opinion letter dated March 31, 2008 from the IRS as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. As of December 31, 2013 and 2012, respectively, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to tax examinations by U.S. federal tax authorities for years before 2010.

Note 6. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, to the Form 5500:

	2013	2012
Net assets available for benefits per the financial statements	$ 9,365,880	$ 8,022,940
Plus: adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	11,714	44,610
Net assets available for benefits per the Form 5500	$ 9,377,594	$ 8,067,550

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

Net increase in net assets available for benefits as presented in these financial statements	$ 1,342,940
Less: prior year adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	(44,610)
Plus: current year adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	11,714
Net increase in net assets available for benefits as presented on the Form 5500	$ 1,310,044

Note 7. Party-in-Interest Transactions

Certain plan investments are shares of a common/collective trust fund managed by Wells Fargo Bank, N.A. Wells Fargo Bank N.A. is the trustee, as defined by the Plan; therefore, these transactions qualify as party-in-interest. Fees paid by the Plan for administrative services provided by Wells Fargo Bank, N.A. amounted to $37,763 for the year ended December 31, 2013.

Supplemental Schedule

Rick Case Enterprises, Inc. 401(k) Plan

EIN 31-1172396
Plan No. 002
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investments	(e) Current Value
		Registered Investment Companies	
	Columbia Management	Columbia Select Large Cap Growth Z	$ 812,792
	Dreyfus	Dreyfus Appreciation	742,672
	Invesco	Invesco Vankampen Equity and Income Fund A	390,385
		Invesco Small Cap Growth	160,737
	Janus	Janus Overseas Fund	403,127
	MFS	MFS Value Fund	333,930
	Morgan Stanley	Morgan Stanley Mid Cap Growth	502,848
	Neuberger Berman	Neuberger Berman Genesis	209,137
	Oppenheimer Funds	Oppenheimer Global Fund	115,699
	Perkins	Perkins Mid Cap Value Fund	436,063
	Pimco	Pimco Total Return	726,506
	Royce	Royce Opportunity Service Fund	318,939
*	Wells Fargo	Wells Fargo Advantage DJ Target 2010 Adm	1,923
		Wells Fargo Advantage DJ Target 2015 Adm	195,101
		Wells Fargo Advantage DJ Target 2020 Adm	1,403
		Wells Fargo Advantage DJ Target 2025 Adm	737,002
		Wells Fargo Advantage DJ Target 2030 Adm	60,161
		Wells Fargo Advantage DJ Target 2035 Adm	619,653
		Wells Fargo Advantage DJ Target 2040 Adm	3,426
		Wells Fargo Advantage DJ Target 2045 Adm	779,417
		Wells Fargo Advantage DJ Target 2050 Adm	24,321
		Wells Fargo Advantage DJ Target 2055 Adm	33,427
		Wells Fargo Advantage DJ Target Today Adm	151,004
		Wells Fargo Advantage Index	40,477
			7,800,150
		Common/Collective Trust Fund	
*	Wells Fargo	Wells Fargo Stable Return Fund N60	1,545,869
			$ 9,346,019

* Party-in-interest

Note: This schedule is based on information which has been certified as complete and accurate by Wells Fargo Bank N.A., trustee of the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA for participant directed accounts.

Rick Case Enterprises, Inc.
401(k) Plan

Financial Report
December 31, 2013

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McGladrey

Independent Auditor's Report

To the Plan Administrator
Rick Case Enterprises, Inc. 401(k) Plan
Bedford, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rick Case Enterprises, Inc. 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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.

Member of the RSM International network of independent accounting, tax and consulting firms.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013, 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 purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified or provided 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.

McGladrey LLP

Cleveland, Ohio
July 25, 2014

Rick Case Enterprises, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	2013	2012
Assets		
Investments, at fair value		
Registered investment companies	**$ 7,800,150**	$ 6,383,880
Common/collective trust fund	**1,545,869**	1,582,876
Total investments	**9,346,019**	7,966,756
Receivables		
Employer contribution	**138,387**	100,794
Net assets available for benefits, at fair value	**9,484,406**	8,067,550
Liabilities		
Excess contributions refundable	**(106,812)**	-
Adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	**(11,714)**	(44,610)
Net assets available for benefits	**$ 9,365,880**	$ 8,022,940

See Notes to Financial Statements.

Rick Case Enterprises, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Investment Income		
Net appreciation in fair value of investments	**$**	**1,245,266**
Interest and dividends		**129,478**
Total investment income		**1,374,744**
Additions		
Contributions		
Participant		**935,843**
Employer		**133,760**
Rollover		**43,427**
Total contributions		**1,113,030**
		2,487,774
Deductions		
Benefits paid to participants		**1,107,071**
Administrative expenses		**37,763**
Total deductions		**1,144,834**
Net increase		**1,342,940**
Net assets available for benefits		
Beginning		**8,022,940**
Ending	**$**	**9,365,880**

See Notes to Financial Statements.

Note 1. Description of the Plan

The following description of the Rick Case Enterprises, Inc. 401(k) Plan is provided for general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all qualifying employees of Rick Case Automotive Group (the Company), which includes Rick Case Enterprises, Inc., Rick Case Motors, Inc. (Ohio), Rick Case Hyundai, Inc. (Florida), Rick Case Cars, Inc. (Georgia), Rick Case Auto, Inc. (Florida), Rick Case Cars, Inc. (Florida), Rick Case Cycles, Inc. (Florida), Rita Case Cars, Inc. (Ohio), Rick Case Davie, LLC (Florida), Rick Case Weston, LLC (Florida), and Rick Case Broward, LLC (Florida). All full-time employees are eligible to be participants in the Plan the first day of the month after completing three months of service and reaching age 21. The Plan is subject to the provisions of the Employee Retirement Income Securities Act of 1974 (ERISA).

Contributions: Participant contributions are voluntary. Contributions of up to 50% of earned compensation are tax deferred up to a maximum as established by the Internal Revenue Service (IRS). The contributions of highly compensated employees, as defined by the IRS, may be further limited. Participants may be eligible to contribute rollover amounts received as a lump-sum distribution from a qualified retirement plan of another employer if transferred to this Plan directly, or by the participant within 60 days of receipt of the distribution from the previous plan. The Company may make a discretionary match contribution to all participants who are employed at the end of the Plan year. The Company also has the option to make discretionary nonelective contributions to the Plan each year. These contributions are allocated to the individual accounts of non-highly compensated participants who are eligible for an allocation for the Plan year, based upon the participants' elective deferrals.

Upon enrollment in the Plan, a participant may direct employer and employee contributions in any percentage increments in any of the available investment options. Participants may change their investment options in accordance with the rules established by the plan administrator.

Participants' accounts: Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings and losses and is 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 contributions along with the earnings thereon is based on years of continuous service. Employer contributions vest with the participant at a rate of 20% per year beginning with the second year of service and reaching 100% after six years of service or upon reaching the normal retirement age, where a year is defined as one in which an employee works 1,000 hours or more.

Payment of benefits: On termination of service, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount or in installment payments. Hardship withdrawals are granted for specific reasons, are limited to a participant's account balance attributable to elective deferrals. Upon making a hardship withdrawal, a participant will lose the right to make elective deferrals for six months.

Forfeited accounts: Forfeited balances of terminated participants' non-vested accounts are used to reduce administrative expenses, employer contributions, or are re-allocated to participants. There were $32,390 of forfeitures used to reduce employer contributions for the year ended December 31, 2013. There were unapplied forfeitures of $20,047 and $38,390 as of December 31, 2013 and 2012, respectively.

Administrative expenses: A portion of the Plan's administrative costs are paid by the Plan. Other administrative costs are paid by the Company at the Company's discretion.

Note 1. Description of the Plan (Continued)

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

Subsequent events: The plan administrator has evaluated subsequent events through July 25, 2014, the date the financial statements were available to be issued.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through common/collective trust funds. Contract value for these common/collective trust funds are based on the net asset value of the funds as reported by the investment advisor. The statements of net assets available for benefits present the fair value of the investment in the common/collective trust funds as well as the adjustment of the investment in the common/collective trust funds from fair value to contract value relating to the investment contracts. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the reported amounts of the net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported 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 4).

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

Contributions: Participant contributions are recognized when they are withheld from the participant's earnings. Company matching contributions and additional employer discretionary contributions approved by the Company's board of directors are recognized in the year of service.

Payment of benefits: Benefits are recorded when paid.

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 value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 2. Summary of Significant Accounting Policies (Continued)

Recently issued accounting pronouncement: In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, for non public entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financial statements. The adoption of ASU 2012-04 is not expected to have a material impact on subsequent periods.

Note 3. Information Certified and Provided by Wells Fargo Bank, N.A.

The following is a summary of the Plan's asset information as of December 31, 2013 and 2012, and for the year ended December 31, 2013, included throughout the Plan's financial statements and supplemental information that was prepared by or derived from information provided by the trustee and furnished to the plan administrator. The plan administrator has obtained certifications from the trustee that the information provided to the plan administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental information related to the following assets. The following tables present the fair value of the Plan's assets as certified by the trustee as of December 31, 2013, except for the common/collective trust fund which was certified at contract value. Assets representing more than 5% of the Plan's net assets are separately identified.

	2013		2012
Registered Investment Companies			
Columbia Select Large Cap Growth Z	$ 812,792		$ 552,552
Dreyfus Appreciation	742,672		606,970
Janus Overseas Fund	403,127	*	534,337
Morgan Stanley Mid Cap Growth	502,848		340,502
Pimco Total Return	726,506		749,333
Wells Fargo Advantage DJ Target 2025 Adm	737,002		817,070
Wells Fargo Advantage DJ Target 2035 Adm	619,653		455,166
Wells Fargo Advantage DJ Target 2045 Adm	779,417		563,175
Other registered investment companies	2,476,133		1,764,775
Total registered investment companies	7,800,150		6,383,880
Common/Collective Trust Fund			
Wells Fargo Stable Return Fund N60	1,534,155		1,538,266
	$ 9,334,305		$ 7,922,146

* Represents less than 5% of the Plan's net assets in the reported year.

Note 3. Information Certified and Provided by Wells Fargo Bank, N.A.

Wells Fargo also certified to the completeness and accuracy of net appreciation in the fair value of investments and of interest and dividend income for the year ended December 31, 2013, which included the following:

Net appreciation in fair value investments	
Registered investment companies	$ 1,228,539
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	$ 1,245,266
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ASC 820, *Fair Value Measurements and Disclosures*, establishes a 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 1measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

  If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset's 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 assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012:

Shares of registered investment companies: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

Common/collective trust fund: Valued at the total of the NAV of the underlying investments held by the account at year-end. The Plan's interest in the common/collective trust fund is valued based on the information reported by the investment advisor.

Note 4. Fair Value Measurements (Continued)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value as of December 31:

	2013			
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Fixed Income - Intermediate Bond	$ 726,506	$ -	$ -	$ 726,506
Large Cap Stock - Value	724,315	-	-	724,315
Large Cap Stock - Blend	3,389,987	-	-	3,389,987
Large Cap Stock - Growth	812,792	-	-	812,792
Mid Cap Stock - Growth	711,985	-	-	711,985
Mid Cap Stock - Blend	436,063	-	-	436,063
Small Cap Stock - Value	318,939	-	-	318,939
Small Cap Stock - Growth	160,737	-	-	160,737
International Stock - Growth	518,826	-	-	518,826
Common/collective trust fund	-	1,545,869	-	1,545,869
Total assets at fair value	$ 7,800,150	$ 1,545,869	$ -	$ 9,346,019

	2012			
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Fixed Income - Intermediate Bond	$ 749,333	$ -	$ -	$ 749,333
Large Cap Stock - Value	515,098	-	-	515,098
Large Cap Stock - Blend	3,043,530	-	-	3,043,530
Large Cap Stock - Growth	552,552	-	-	552,552
Mid Cap Stock - Growth	435,530	-	-	435,530
Mid Cap Stock - Value	301,285	-	-	301,285
Small Cap Stock - Value	117,943	-	-	117,943
Small Cap Stock - Growth	62,901	-	-	62,901
International Stock - Growth	605,708	-	-	605,708
Common/collective trust fund	-	1,582,876	-	1,582,876
Total assets at fair value	$ 6,383,880	$ 1,582,876	$ -	$ 7,966,756

Note 4. Fair Value Measurements (Continued)

The following table sets forth additional disclosures of Plan's investments whose fair value is estimated using NAV per share (or its equivalent) as of December 31:

	2013			
Investment	FV (in Millions)	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
Stable Return Fund [(a)]	$1.5	$0	Immediate	None
Total	$1.5	$0		

	2012			
Investment	FV (in Millions)	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
Stable Return Fund [(a)]	$1.6	$0	Immediate	None
Total	$1.6	$0		

(a) This category includes a stable return collective fund whose objective is to seek to maintain safety of principal while obtaining a consistent, low volatility return superior to other high quality alternatives over a full interest rate cycle. The Fund invests in a diversified portfolio of investment contracts and the associated portfolio of underlying assets issued by selected high-quality insurance companies and financial institutions.

Note 5. Tax Status

Effective December 20, 2002, the Plan adopted a non-standardized form of a prototype plan sponsored by Wells Fargo Bank, N.A. The prototype plan has received an opinion letter dated March 31, 2008 from the IRS as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. As of December 31, 2013 and 2012, respectively, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to tax examinations by U.S. federal tax authorities for years before 2010.

Note 6. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, to the Form 5500:

	2013	2012
Net assets available for benefits per the financial statements	$ 9,365,880	$ 8,022,940
Plus: adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	11,714	44,610
Net assets available for benefits per the Form 5500	$ 9,377,594	$ 8,067,550

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

Net increase in net assets available for benefits as presented in these financial statements	$ 1,342,940
Less: prior year adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	(44,610)
Plus: current year adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	11,714
Net increase in net assets available for benefits as presented on the Form 5500	$ 1,310,044

Note 7. Party-in-Interest Transactions

Certain plan investments are shares of a common/collective trust fund managed by Wells Fargo Bank, N.A. Wells Fargo Bank N.A. is the trustee, as defined by the Plan; therefore, these transactions qualify as party-in-interest. Fees paid by the Plan for administrative services provided by Wells Fargo Bank, N.A. amounted to $37,763 for the year ended December 31, 2013.

Supplemental Schedule

Rick Case Enterprises, Inc. 401(k) Plan

EIN 31-1172396
Plan No. 002
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investments	(e) Current Value
		Registered Investment Companies	
	Columbia Management	Columbia Select Large Cap Growth Z	$ 812,792
	Dreyfus	Dreyfus Appreciation	742,672
	Invesco	Invesco Vankampen Equity and Income Fund A	390,385
		Invesco Small Cap Growth	160,737
	Janus	Janus Overseas Fund	403,127
	MFS	MFS Value Fund	333,930
	Morgan Stanley	Morgan Stanley Mid Cap Growth	502,848
	Neuberger Berman	Neuberger Berman Genesis	209,137
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	Perkins	Perkins Mid Cap Value Fund	436,063
	Pimco	Pimco Total Return	726,506
	Royce	Royce Opportunity Service Fund	318,939
*	Wells Fargo	Wells Fargo Advantage DJ Target 2010 Adm	1,923
		Wells Fargo Advantage DJ Target 2015 Adm	195,101
		Wells Fargo Advantage DJ Target 2020 Adm	1,403
		Wells Fargo Advantage DJ Target 2025 Adm	737,002
		Wells Fargo Advantage DJ Target 2030 Adm	60,161
		Wells Fargo Advantage DJ Target 2035 Adm	619,653
		Wells Fargo Advantage DJ Target 2040 Adm	3,426
		Wells Fargo Advantage DJ Target 2045 Adm	779,417
		Wells Fargo Advantage DJ Target 2050 Adm	24,321
		Wells Fargo Advantage DJ Target 2055 Adm	33,427
		Wells Fargo Advantage DJ Target Today Adm	151,004
		Wells Fargo Advantage Index	40,477
			7,800,150
		Common/Collective Trust Fund	
*	Wells Fargo	Wells Fargo Stable Return Fund N60	1,545,869
			$ 9,346,019

* Party-in-interest

Note: This schedule is based on information which has been certified as complete and accurate by Wells Fargo Bank N.A., trustee of the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA for participant directed accounts.

Rick Case Enterprises, Inc.
401(k) Plan

Financial Report
December 31, 2013

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McGladrey

Independent Auditor's Report

To the Plan Administrator
Rick Case Enterprises, Inc. 401(k) Plan
Bedford, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rick Case Enterprises, Inc. 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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.

Member of the RSM International network of independent accounting, tax and consulting firms.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013, 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 purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified or provided 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.

McGladrey LLP

Cleveland, Ohio
July 25, 2014

Rick Case Enterprises, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	2013	2012
Assets		
Investments, at fair value		
Registered investment companies	**$ 7,800,150**	$ 6,383,880
Common/collective trust fund	**1,545,869**	1,582,876
Total investments	**9,346,019**	7,966,756
Receivables		
Employer contribution	**138,387**	100,794
Net assets available for benefits, at fair value	**9,484,406**	8,067,550
Liabilities		
Excess contributions refundable	**(106,812)**	-
Adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	**(11,714)**	(44,610)
Net assets available for benefits	**$ 9,365,880**	$ 8,022,940

See Notes to Financial Statements.

Rick Case Enterprises, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

Investment Income		
Net appreciation in fair value of investments	**$**	**1,245,266**
Interest and dividends		**129,478**
Total investment income		**1,374,744**
Additions		
Contributions		
Participant		**935,843**
Employer		**133,760**
Rollover		**43,427**
Total contributions		**1,113,030**
		2,487,774
Deductions		
Benefits paid to participants		**1,107,071**
Administrative expenses		**37,763**
Total deductions		**1,144,834**
Net increase		**1,342,940**
Net assets available for benefits		
Beginning		**8,022,940**
Ending	**$**	**9,365,880**

See Notes to Financial Statements.

Note 1. Description of the Plan

The following description of the Rick Case Enterprises, Inc. 401(k) Plan is provided for general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all qualifying employees of Rick Case Automotive Group (the Company), which includes Rick Case Enterprises, Inc., Rick Case Motors, Inc. (Ohio), Rick Case Hyundai, Inc. (Florida), Rick Case Cars, Inc. (Georgia), Rick Case Auto, Inc. (Florida), Rick Case Cars, Inc. (Florida), Rick Case Cycles, Inc. (Florida), Rita Case Cars, Inc. (Ohio), Rick Case Davie, LLC (Florida), Rick Case Weston, LLC (Florida), and Rick Case Broward, LLC (Florida). All full-time employees are eligible to be participants in the Plan the first day of the month after completing three months of service and reaching age 21. The Plan is subject to the provisions of the Employee Retirement Income Securities Act of 1974 (ERISA).

Contributions: Participant contributions are voluntary. Contributions of up to 50% of earned compensation are tax deferred up to a maximum as established by the Internal Revenue Service (IRS). The contributions of highly compensated employees, as defined by the IRS, may be further limited. Participants may be eligible to contribute rollover amounts received as a lump-sum distribution from a qualified retirement plan of another employer if transferred to this Plan directly, or by the participant within 60 days of receipt of the distribution from the previous plan. The Company may make a discretionary match contribution to all participants who are employed at the end of the Plan year. The Company also has the option to make discretionary nonelective contributions to the Plan each year. These contributions are allocated to the individual accounts of non-highly compensated participants who are eligible for an allocation for the Plan year, based upon the participants' elective deferrals.

Upon enrollment in the Plan, a participant may direct employer and employee contributions in any percentage increments in any of the available investment options. Participants may change their investment options in accordance with the rules established by the plan administrator.

Participants' accounts: Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings and losses and is 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 contributions along with the earnings thereon is based on years of continuous service. Employer contributions vest with the participant at a rate of 20% per year beginning with the second year of service and reaching 100% after six years of service or upon reaching the normal retirement age, where a year is defined as one in which an employee works 1,000 hours or more.

Payment of benefits: On termination of service, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount or in installment payments. Hardship withdrawals are granted for specific reasons, are limited to a participant's account balance attributable to elective deferrals. Upon making a hardship withdrawal, a participant will lose the right to make elective deferrals for six months.

Forfeited accounts: Forfeited balances of terminated participants' non-vested accounts are used to reduce administrative expenses, employer contributions, or are re-allocated to participants. There were $32,390 of forfeitures used to reduce employer contributions for the year ended December 31, 2013. There were unapplied forfeitures of $20,047 and $38,390 as of December 31, 2013 and 2012, respectively.

Administrative expenses: A portion of the Plan's administrative costs are paid by the Plan. Other administrative costs are paid by the Company at the Company's discretion.

Note 1. Description of the Plan (Continued)

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

Subsequent events: The plan administrator has evaluated subsequent events through July 25, 2014, the date the financial statements were available to be issued.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through common/collective trust funds. Contract value for these common/collective trust funds are based on the net asset value of the funds as reported by the investment advisor. The statements of net assets available for benefits present the fair value of the investment in the common/collective trust funds as well as the adjustment of the investment in the common/collective trust funds from fair value to contract value relating to the investment contracts. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the reported amounts of the net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported 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 4).

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

Contributions: Participant contributions are recognized when they are withheld from the participant's earnings. Company matching contributions and additional employer discretionary contributions approved by the Company's board of directors are recognized in the year of service.

Payment of benefits: Benefits are recorded when paid.

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 value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 2. Summary of Significant Accounting Policies (Continued)

Recently issued accounting pronouncement: In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, for non public entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financial statements. The adoption of ASU 2012-04 is not expected to have a material impact on subsequent periods.

Note 3. Information Certified and Provided by Wells Fargo Bank, N.A.

The following is a summary of the Plan's asset information as of December 31, 2013 and 2012, and for the year ended December 31, 2013, included throughout the Plan's financial statements and supplemental information that was prepared by or derived from information provided by the trustee and furnished to the plan administrator. The plan administrator has obtained certifications from the trustee that the information provided to the plan administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental information related to the following assets. The following tables present the fair value of the Plan's assets as certified by the trustee as of December 31, 2013, except for the common/collective trust fund which was certified at contract value. Assets representing more than 5% of the Plan's net assets are separately identified.

	2013		2012
Registered Investment Companies			
Columbia Select Large Cap Growth Z	$ 812,792		$ 552,552
Dreyfus Appreciation	742,672		606,970
Janus Overseas Fund	403,127	*	534,337
Morgan Stanley Mid Cap Growth	502,848		340,502
Pimco Total Return	726,506		749,333
Wells Fargo Advantage DJ Target 2025 Adm	737,002		817,070
Wells Fargo Advantage DJ Target 2035 Adm	619,653		455,166
Wells Fargo Advantage DJ Target 2045 Adm	779,417		563,175
Other registered investment companies	2,476,133		1,764,775
Total registered investment companies	7,800,150		6,383,880
Common/Collective Trust Fund			
Wells Fargo Stable Return Fund N60	1,534,155		1,538,266
	$ 9,334,305		$ 7,922,146

* Represents less than 5% of the Plan's net assets in the reported year.

Note 3. Information Certified and Provided by Wells Fargo Bank, N.A.

Wells Fargo also certified to the completeness and accuracy of net appreciation in the fair value of investments and of interest and dividend income for the year ended December 31, 2013, which included the following:

Net appreciation in fair value investments	
Registered investment companies	$ 1,228,539
Common/collective trust fund	16,727
	$ 1,245,266
Interest and dividends	$ 129,478

Note 4. Fair Value Measurements

ASC 820, *Fair Value Measurements and Disclosures*, establishes a 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 1measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

  If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset's 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 assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012:

Shares of registered investment companies: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

Common/collective trust fund: Valued at the total of the NAV of the underlying investments held by the account at year-end. The Plan's interest in the common/collective trust fund is valued based on the information reported by the investment advisor.

Note 4. Fair Value Measurements (Continued)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value as of December 31:

	2013			
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Fixed Income - Intermediate Bond	$ 726,506	$ -	$ -	$ 726,506
Large Cap Stock - Value	724,315	-	-	724,315
Large Cap Stock - Blend	3,389,987	-	-	3,389,987
Large Cap Stock - Growth	812,792	-	-	812,792
Mid Cap Stock - Growth	711,985	-	-	711,985
Mid Cap Stock - Blend	436,063	-	-	436,063
Small Cap Stock - Value	318,939	-	-	318,939
Small Cap Stock - Growth	160,737	-	-	160,737
International Stock - Growth	518,826	-	-	518,826
Common/collective trust fund	-	1,545,869	-	1,545,869
Total assets at fair value	$ 7,800,150	$ 1,545,869	$ -	$ 9,346,019

	2012			
	Level 1	Level 2	Level 3	Total
Shares of Registered Investment Companies				
Fixed Income - Intermediate Bond	$ 749,333	$ -	$ -	$ 749,333
Large Cap Stock - Value	515,098	-	-	515,098
Large Cap Stock - Blend	3,043,530	-	-	3,043,530
Large Cap Stock - Growth	552,552	-	-	552,552
Mid Cap Stock - Growth	435,530	-	-	435,530
Mid Cap Stock - Value	301,285	-	-	301,285
Small Cap Stock - Value	117,943	-	-	117,943
Small Cap Stock - Growth	62,901	-	-	62,901
International Stock - Growth	605,708	-	-	605,708
Common/collective trust fund	-	1,582,876	-	1,582,876
Total assets at fair value	$ 6,383,880	$ 1,582,876	$ -	$ 7,966,756

Note 4. Fair Value Measurements (Continued)

The following table sets forth additional disclosures of Plan's investments whose fair value is estimated using NAV per share (or its equivalent) as of December 31:

	2013			
Investment	FV (in Millions)	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
Stable Return Fund [(a)]	$1.5	$0	Immediate	None
Total	$1.5	$0		

	2012			
Investment	FV (in Millions)	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trust				
Stable Return Fund [(a)]	$1.6	$0	Immediate	None
Total	$1.6	$0		

(a) This category includes a stable return collective fund whose objective is to seek to maintain safety of principal while obtaining a consistent, low volatility return superior to other high quality alternatives over a full interest rate cycle. The Fund invests in a diversified portfolio of investment contracts and the associated portfolio of underlying assets issued by selected high-quality insurance companies and financial institutions.

Note 5. Tax Status

Effective December 20, 2002, the Plan adopted a non-standardized form of a prototype plan sponsored by Wells Fargo Bank, N.A. The prototype plan has received an opinion letter dated March 31, 2008 from the IRS as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. As of December 31, 2013 and 2012, respectively, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to tax examinations by U.S. federal tax authorities for years before 2010.

Note 6. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, to the Form 5500:

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Plus: adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	11,714	44,610
Net assets available for benefits per the Form 5500	$ 9,377,594	$ 8,067,550

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

Net increase in net assets available for benefits as presented in these financial statements	$ 1,342,940
Less: prior year adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	(44,610)
Plus: current year adjustment from fair value to contract value for interest in common/collective trust fund relating to fully benefit-responsive investment contracts	11,714
Net increase in net assets available for benefits as presented on the Form 5500	$ 1,310,044

Note 7. Party-in-Interest Transactions

Certain plan investments are shares of a common/collective trust fund managed by Wells Fargo Bank, N.A. Wells Fargo Bank N.A. is the trustee, as defined by the Plan; therefore, these transactions qualify as party-in-interest. Fees paid by the Plan for administrative services provided by Wells Fargo Bank, N.A. amounted to $37,763 for the year ended December 31, 2013.

Supplemental Schedule

Rick Case Enterprises, Inc. 401(k) Plan

EIN 31-1172396
Plan No. 002
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
December 31, 2013

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		Wells Fargo Advantage DJ Target 2030 Adm	60,161
		Wells Fargo Advantage DJ Target 2035 Adm	619,653
		Wells Fargo Advantage DJ Target 2040 Adm	3,426
		Wells Fargo Advantage DJ Target 2045 Adm	779,417
		Wells Fargo Advantage DJ Target 2050 Adm	24,321
		Wells Fargo Advantage DJ Target 2055 Adm	33,427
		Wells Fargo Advantage DJ Target Today Adm	151,004
		Wells Fargo Advantage Index	40,477
			7,800,150
		Common/Collective Trust Fund	
*	Wells Fargo	Wells Fargo Stable Return Fund N60	1,545,869
			$ 9,346,019

* Party-in-interest

Note: This schedule is based on information which has been certified as complete and accurate by Wells Fargo Bank N.A., trustee of the Plan. Column (d) (Cost) has been omitted as it is not required under ERISA for participant directed accounts.