

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

Part II	Basic Plan Information —enter all requested information										
1a Name of plan <u>W D PARTNERS PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>02/01/1996</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>31-1451869</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>614-634-7000</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541310</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>02/01/1996</u>		2b Employer Identification Number (EIN) <u>31-1451869</u>		2c Sponsor's telephone number <u>614-634-7000</u>		2d Business code (see instructions) <u>541310</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>02/01/1996</u>											
2b Employer Identification Number (EIN) <u>31-1451869</u>											
2c Sponsor's telephone number <u>614-634-7000</u>											
2d Business code (see instructions) <u>541310</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>WD PARTNERS, INC.</u> <u>7007 DISCOVERY BOULEVARD</u> <u>DUBLIN, OH 43017</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/04/2014	MELISSA BULLER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	443
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	289
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	133
d Subtotal. Add lines 6a , 6b , and 6c		6d	422
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	422
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	317
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	35
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

A Name of plan <u>W D PARTNERS PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WD PARTNERS, INC.</u>	D Employer Identification Number (EIN) <u>31-1451869</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
<u>FIDELITY INVESTMENTS INSTITUTIONAL</u>
<u>04-2647786</u>

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

(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

(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

(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

(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

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)

KENNEDY COTTRELL RIC

31-1672719

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	8750	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	1425	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

MORGAN STANLEY SMITH BARNEY LLC

26-4310632

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
99	ADVISOR	0	Yes ☒ No ☐	Yes ☒ No ☐	325	Yes ☐ No ☒

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALZGI NFJ INTL VAL A - BOSTON FINA 330 W. 9TH STREET KANSAS CITY, MO 66160	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AM CENT EQ INC A - AMERICAN CENTUR 44-0619208	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DREYFUS S&P 500 INDX - DREYFUS TRA 200 PARK AVENUE NEW YORK, NY 10166	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HEARTLAND SEL VAL IV - ALPS FUND S 20-3247785	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JANUS OVERSEAS S - JANUS SERVICES 43-1804048	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JH DSCPL VAL MDCP R2 - JOHN HANCOCK 01-0233346	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
JPM HIGH YIELD A - BOSTON FINANCIA 330 W. 9TH STREET KANSAS CITY, MO 66160	0.25%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
LD ABBETT GRTH OPP A - DST SYSTEMS 43-1581814	0.25%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
LD ABT SH DTN INC A - DST SYSTEMS, 43-1581814	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LOOMIS SM CAP VAL AD - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OPPHMR INTL GROWTH A - OFI GLOBAL TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET, 14TH FLOOR NEW YORK, NY 10281	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIM ALL ASSET A - BOSTON FINANCIAL P.O. BOX 8480 BOSTON, MA 02266	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO TOTAL RETURN R - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.25%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRU/J MID CAP GR A - PRUDENTIAL MU 22-3703799	0.25%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RS PARTNERS A - BOSTON FINANCIAL D P.O. BOX 8480 BOSTON, MA 02266	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP EQUITY INCOME R - T. ROWE PRIC 52-2269240	0.40%	
(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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan WD PARTNERS PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 WD PARTNERS, INC.		D Employer Identification Number (EIN) 31-1451869

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	520161	596434
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	147690	180676
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	11688584	13934779
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	12356435	14711889

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	12356435	14711889
---	-----------	----------	----------

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)	136816	
(B) Participants	2a(1)(B)	1224250	
(C) Others (including rollovers)	2a(1)(C)	447131	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1808197
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	52	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	7694	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7746
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	953488	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		953488
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1842800
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		4612231

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2246592	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		2246592
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	10185	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		10185
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2256777

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		2355454
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: KENNEDY COTTRELL RIC

(2) EIN: 31-1672719

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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

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

A Name of plan <u>W D PARTNERS PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WD PARTNERS, INC.</u>	D Employer Identification Number (EIN) <u>31-1451869</u>

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

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

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

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

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

Part III	Amendments
-----------------	-------------------

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): _____

WD PARTNERS PROFIT SHARING PLAN

Financial Statements and Supplemental Schedule

December 31, 2013 and 2012

(With Independent Auditors' Report Thereon)



WD PARTNERS PROFIT SHARING PLAN

Index to Financial Statements and Supplemental Schedule

December 31, 2013 and 2012

Page

Independent Auditors' Report..... 2

Financial Statements:

Statements of Net Assets Available for Benefits, December 31, 2013 and 2012..... 3

Statement of Changes in Net Assets Available for Benefits, Years ended December 31, 2013
and 2012..... 4

Notes to Financial Statements 5

Supplemental Schedule:

Schedule H, Line 4i – Schedule of Assets (Held at End of Year), December 31, 2013 10

Note: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is nothing to report.

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee
WD Partners Profit Sharing Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by the Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at Year End), which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

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

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

Kennedy Cottrell Richards LLC

A handwritten signature in black ink that reads "Kennedy Cottrell Richards LLC". The signature is written in a cursive, flowing style.

Columbus, Ohio
August 29, 2014

WD PARTNERS PROFIT SHARING PLAN

Statement of Net Assets Available for Benefits

December 31, 2013 and 2012

Participant Directed

	2013	2012
Assets:		
Investments at fair value (note 4)		
Mutual funds	\$ 14,531,213	\$ 12,208,745
Participant notes receivable	180,676	147,690
Total Assets	<u>14,711,889</u>	<u>12,356,435</u>
Net assets available for benefits	<u>\$ 14,711,889</u>	<u>\$ 12,356,435</u>

See accompanying notes to the financial statements

WD PARTNERS PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits

For the Years Ended December 31, 2013 and 2012

Participant Directed

	<u>2013</u>	<u>2012</u>
Additions:		
Additions to net assets attributed to:		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ 1,842,800	\$ 1,063,495
Interest and dividend income	961,234	298,778
Total investment income	<u>2,804,034</u>	<u>1,362,273</u>
Contributions:		
Participant	1,224,250	1,130,795
Employer	136,816	182,546
Rollover	447,131	153,816
Total contributions	<u>1,808,197</u>	<u>1,467,157</u>
Total additions	<u>4,612,231</u>	<u>2,829,430</u>
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	2,246,592	754,138
Administrative fees	10,185	10,354
Total deductions	<u>2,256,777</u>	<u>764,492</u>
Net increase (decrease) in net assets	2,355,454	2,064,938
Net assets available for benefits:		
Beginning of period	<u>12,356,435</u>	<u>10,291,497</u>
End of period	<u>\$ 14,711,889</u>	<u>\$ 12,356,435</u>

See accompanying notes to the financial statements

WD PARTNERS PROFIT SHARING PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(1) Plan Description

The following is a brief description of significant provisions of the WD Partners (the Company) Profit Sharing Plan (the Plan). Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering employees of the Company who are age 21 or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may contribute up to 60% of pretax annual compensation, as defined in the Plan, up to maximum allowable by the Internal Revenue Code. Participants who have attained age 50, before the end of the plan year, are eligible to make catch-up contributions. Participants may contribute amounts representing distributions from other qualified plans. Participants may also contribute Roth elective deferrals on an after-tax basis in lieu of pretax salary deferrals that participants are otherwise eligible to make under the Plan.

The company may make a discretionary matching contribution based on each participant's contributions. The Company makes discretionary matching contributions at the rate of \$.25 to every \$1.00 contributed up to the first 6% of the participant's compensation. Additional amounts may be contributed at the option of the Company's Board of Directors. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, and (b) Plan earnings. 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.

Eligibility

An employee becomes eligible as a participant in the plan on the first day of the following month of employment if the employee is at least 21 years old, not covered by a collective bargaining agreement, and not a nonresident alien who does not receive any U.S. source earned income.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on continuous years of service according to the following vesting schedule:

<u>Completed Years of Service</u>	<u>Percentage Vested</u>
Less than 1	None
1 year	20%
2 years	40%
3 years	60%
4 years	80%
5 or more	100%

WD PARTNERS PROFIT SHARING PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(1) Plan Description (Continued)

Investment Options

A participant may direct all contributions in any of the investment options as allowed by the Plan. Participants may change their investment options at any time.

Participant Notes Receivable

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loans are to be secured by the balance in the participant's account and will bear interest at a rate commensurate with the local prevailing rate as determined at the time of the loan application. Participant notes receivable are valued at cost, which approximates fair value, and are carried at unpaid principal balance. The interest rate on currently outstanding participant notes is 6.0%. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

A participant may receive a lump-sum amount equal to the value of the participant's vested interest in his or her account upon termination of service due to separation of service, death, disability, retirement or other reasons.

Forfeited Accounts

Accounts forfeited by participants who terminate service prior to becoming fully vested are used to pay administrative expenses of the Plan. Any remaining amounts will be used to reduce future employer contributions. Forfeitures from non-vested accounts were \$48,151 and \$20,570 for the years ended December 31, 2013 and 2012, respectively. During 2013 and 2012, \$8,370 and \$8,500 of forfeitures were used to pay administrative expenses of the Plan. Forfeitures were also used to reduce future employer contributions.

(2) Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting and present the net assets available for plan benefits and changes in those assets.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, 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 for discussion of fair value measurements.

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.

Payment of Benefits

Benefits are recorded when they become payable upon termination of service due to separation of service, death, disability, retirement or other reasons.

WD PARTNERS PROFIT SHARING PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(2) Summary of Significant Accounting Policies (Continued)

Contributions

Participant contributions are recognized when participant contributions are withheld and Employer contributions are recognized when due. Rollover contributions are recognized when approved by the Company.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including August 29, 2014, which is the date the financial statements were available to be issued.

(3) Investments and Information Prepared and Certified by the Trustee

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustee.

Investments that represent 5% or more of the Plan's net assets are separately identified.

	<u>2013</u>	<u>2012</u>
Mutual funds:		
Fidelity Advisor New Insights Fund	\$ 2,424,050	\$ 2,024,010
RS Partners	1,746,557	-
Fidelity International Discovery CL A Fund	1,011,430	923,515
Prudential Jennison Mid Cap Growth Fund A	757,598	-
Fidelity Advisor Small Cap Fund	-	921,683
Pimco Total Return Fund	-	799,890
American Century Equity Income Fund	-	707,528
Fidelity Advisor Strategic Dividend & Income Fund	-	653,013
Fidelity Advisor Mid Cap II Fund	-	644,039

The trustee also certified to the completeness and accuracy of the following related to the aforementioned investments for the year ended December 31:

	<u>2013</u>	<u>2012</u>
Investments at fair value		
Mutual funds	\$ 14,531,213	\$ 12,208,745
Participant notes receivable	180,676	147,690
Investment income:		
Net appreciation (depreciation) in fair value of investments	1,842,800	1,063,495
Interest and dividend income	961,234	298,778

(4) Investment Fair Value Measurement

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value at the reporting date. All of the Plan's investments are in mutual funds, the fair value of which was measured as of December 31, 2013 and 2012 using quoted prices in active markets for identical assets (Level 1).

WD PARTNERS PROFIT SHARING PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(5) Related Party Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest. The Plan does not consider Company contributions to the Plan to be party-in-interest transactions. The Company provides certain accounting and administrative services to the Plan for which no fees are charged.

(6) 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 certain cases, a partial plan termination is deemed to occur. Whether a partial termination occurs depends on the individual facts and circumstances of a given case. In general, a partial termination is deemed to occur when an employer-initiated action results in a significant decrease in plan participation. As an example, a partial termination may be deemed to occur when an employer reduces its workforce (and plan participation) by 20%.

The law requires that all affected participants be fully vested in their account balance upon the date of plan termination or partial plan termination. Under a 401(k) plan, a participant's elective deferrals are required to be fully vested at all times. Generally, matching contributions and any other employer contributions are not required to be fully vested but may be subject to a graduated vesting schedule. Upon full or partial plan termination, however, matching contributions and other employer contributions must be fully vested for all affected participants, regardless of the vesting schedule in the plan document.

(7) Tax status

Effective December 1, 2002, the Company adopted a Prototype Non-Standardized Profit Sharing Plan, which received its latest favorable opinion letter from the Internal Revenue Service on October 9, 2003. The opinion letter stated that the Plan is designed in accordance with applicable sections of the Internal Revenue Code.

Internal Revenue Service guidelines allow adopting employers of a non-standardized prototype plan to rely on a favorable opinion for qualification requirements without requesting a separate determination letter if the following three requirements are met: 1) the employer's plan is identical to an approved prototype plan, 2) the employer has chosen only the options permitted under the terms of the approved plan, and 3) the employer has followed the terms of the plan.

Management believes the Plan has met the three guidelines stated above and intends to continue following the provisions of the prototype plan. Thus, the Company has not requested a separate determination letter for the Plan. The Plan has been amended since receiving the opinion letter. However, the plan administrator believes that the plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

WD PARTNERS PROFIT SHARING PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(8) Required Schedule Information

The following information pertains to the financial statement schedules required under ERISA:

- A. Schedule of Asset (Held at End of Year) – See Schedule H, Line 4i.
- B. Obligation in Default – None to be reported.
- C. Leases in Default – None to be reported.
- D. Nonexempt Transactions with Parties-in-Interest – None to be reported.
- E. Reportable Transactions – None to be reported.
- F. Schedule of Delinquent Participant Contributions – None to be reported.

(9) Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

WD PARTNERS PROFIT SHARING PLAN

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

Plan Employer Identification #: 31-1451869

Plan #: 002

December 31, 2013

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current value
*	Fidelity Advisor New Insights Fund CL T	Mutual fund	\$ 2,424,050
	RS Partners	Mutual fund	1,746,557
*	Fidelity Advisor International Discovery Fund CL A	Mutual fund	1,011,430
	Prudential Jennison Mid Cap Growth Fund A	Mutual fund	757,598
*	Fidelity Advisor Strategic Dividend & Income Fund CL A	Mutual fund	726,702
	American Century Equity Income Fund	Mutual fund	693,497
	Dreyfus S&P 500 Index	Mutual fund	680,614
	John Hancock Funds Disciplined Value Mid Cap R2	Mutual fund	667,534
*	Fidelity Prime Fund	Mutual fund	596,434
	Pimco Total Return Fund R	Mutual fund	587,114
*	Fidelity Advisor Freedom 2025 Fund CL A	Mutual fund	573,870
	TRP Equity Income Fund R	Mutual fund	494,093
	Lord Abnett Growth Opportunities Fund	Mutual fund	415,258
*	Fidelity Advisor Freedom 2020 Fund CL A	Mutual fund	401,077
*	Fidelity Advisor Freedom 2040 Fund CL A	Mutual fund	386,159
*	Fidelity Advisor Freedom 2050 Fund CL A	Mutual fund	358,465
	Loomis Small Cap Value AD	Mutual fund	290,861
*	Fidelity Advisor Freedom 2035 Fund CL A	Mutual fund	288,215
*	Fidelity Advisor Freedom 2045 Fund CL A	Mutual fund	245,562
*	Fidelity Advisor Strategic Income Fund CL A	Mutual fund	209,874
	Pimco All Asset Fund A	Mutual fund	194,084
	Oppenheimer International Growth Fund A	Mutual fund	167,658
*	Fidelity Advisor Freedom 2030 Fund CL A	Mutual fund	150,822
	JP Morgan High Yield Bond Fund	Mutual fund	142,892
	Allianz NFJ International Value Fund	Mutual fund	87,877
*	Fidelity Advisor Freedom 2015 Fund CL A	Mutual fund	66,444
	Lord Abnett Short Duration Income Fund A	Mutual fund	62,955
*	Fidelity Advisor Freedom 2055 Fund CL A	Mutual fund	32,994
*	Fidelity Advisor Freedom 2010 Fund CL A	Mutual fund	22,867
	Columbia Mid Cap Index Fund A	Mutual fund	19,135
*	Fidelity Advisor Freedom 2005 Fund CL A	Mutual fund	14,405
*	Fidelity Advisor Freedom Income Fund CL A	Mutual fund	14,116
			<u>14,531,213</u>
*	Participant Loans	Interest rate of 6%	180,676
			<u>\$ 14,711,889</u>

* Indicates party-in-interest to the Plan.

Column d (cost) has been omitted as it is not required.

See accompanying independent auditors' report

WD PARTNERS PROFIT SHARING PLAN

Financial Statements and Supplemental Schedule

December 31, 2013 and 2012

(With Independent Auditors' Report Thereon)



WD PARTNERS PROFIT SHARING PLAN

Index to Financial Statements and Supplemental Schedule

December 31, 2013 and 2012

Page

Independent Auditors' Report..... 2

Financial Statements:

Statements of Net Assets Available for Benefits, December 31, 2013 and 2012..... 3

Statement of Changes in Net Assets Available for Benefits, Years ended December 31, 2013
and 2012..... 4

Notes to Financial Statements 5

Supplemental Schedule:

Schedule H, Line 4i – Schedule of Assets (Held at End of Year), December 31, 2013 10

Note: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is nothing to report.

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee
WD Partners Profit Sharing Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by the Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at Year End), which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

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

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

Kennedy Cottrell Richards LLC

A handwritten signature in black ink that reads "Kennedy Cottrell Richards LLC". The signature is written in a cursive, flowing style.

Columbus, Ohio
August 29, 2014

WD PARTNERS PROFIT SHARING PLAN

Statement of Net Assets Available for Benefits

December 31, 2013 and 2012

Participant Directed

	2013	2012
Assets:		
Investments at fair value (note 4)		
Mutual funds	\$ 14,531,213	\$ 12,208,745
Participant notes receivable	180,676	147,690
Total Assets	<u>14,711,889</u>	<u>12,356,435</u>
Net assets available for benefits	<u>\$ 14,711,889</u>	<u>\$ 12,356,435</u>

See accompanying notes to the financial statements

WD PARTNERS PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits

For the Years Ended December 31, 2013 and 2012

Participant Directed

	<u>2013</u>	<u>2012</u>
Additions:		
Additions to net assets attributed to:		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ 1,842,800	\$ 1,063,495
Interest and dividend income	961,234	298,778
Total investment income	<u>2,804,034</u>	<u>1,362,273</u>
Contributions:		
Participant	1,224,250	1,130,795
Employer	136,816	182,546
Rollover	447,131	153,816
Total contributions	<u>1,808,197</u>	<u>1,467,157</u>
Total additions	<u>4,612,231</u>	<u>2,829,430</u>
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	2,246,592	754,138
Administrative fees	10,185	10,354
Total deductions	<u>2,256,777</u>	<u>764,492</u>
Net increase (decrease) in net assets	2,355,454	2,064,938
Net assets available for benefits:		
Beginning of period	<u>12,356,435</u>	<u>10,291,497</u>
End of period	<u>\$ 14,711,889</u>	<u>\$ 12,356,435</u>

See accompanying notes to the financial statements

WD PARTNERS PROFIT SHARING PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(1) Plan Description

The following is a brief description of significant provisions of the WD Partners (the Company) Profit Sharing Plan (the Plan). Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering employees of the Company who are age 21 or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may contribute up to 60% of pretax annual compensation, as defined in the Plan, up to maximum allowable by the Internal Revenue Code. Participants who have attained age 50, before the end of the plan year, are eligible to make catch-up contributions. Participants may contribute amounts representing distributions from other qualified plans. Participants may also contribute Roth elective deferrals on an after-tax basis in lieu of pretax salary deferrals that participants are otherwise eligible to make under the Plan.

The company may make a discretionary matching contribution based on each participant's contributions. The Company makes discretionary matching contributions at the rate of \$.25 to every \$1.00 contributed up to the first 6% of the participant's compensation. Additional amounts may be contributed at the option of the Company's Board of Directors. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, and (b) Plan earnings. 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.

Eligibility

An employee becomes eligible as a participant in the plan on the first day of the following month of employment if the employee is at least 21 years old, not covered by a collective bargaining agreement, and not a nonresident alien who does not receive any U.S. source earned income.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on continuous years of service according to the following vesting schedule:

<u>Completed Years of Service</u>	<u>Percentage Vested</u>
Less than 1	None
1 year	20%
2 years	40%
3 years	60%
4 years	80%
5 or more	100%

WD PARTNERS PROFIT SHARING PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(1) Plan Description (Continued)

Investment Options

A participant may direct all contributions in any of the investment options as allowed by the Plan. Participants may change their investment options at any time.

Participant Notes Receivable

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loans are to be secured by the balance in the participant's account and will bear interest at a rate commensurate with the local prevailing rate as determined at the time of the loan application. Participant notes receivable are valued at cost, which approximates fair value, and are carried at unpaid principal balance. The interest rate on currently outstanding participant notes is 6.0%. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

A participant may receive a lump-sum amount equal to the value of the participant's vested interest in his or her account upon termination of service due to separation of service, death, disability, retirement or other reasons.

Forfeited Accounts

Accounts forfeited by participants who terminate service prior to becoming fully vested are used to pay administrative expenses of the Plan. Any remaining amounts will be used to reduce future employer contributions. Forfeitures from non-vested accounts were \$48,151 and \$20,570 for the years ended December 31, 2013 and 2012, respectively. During 2013 and 2012, \$8,370 and \$8,500 of forfeitures were used to pay administrative expenses of the Plan. Forfeitures were also used to reduce future employer contributions.

(2) Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting and present the net assets available for plan benefits and changes in those assets.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, 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 for discussion of fair value measurements.

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.

Payment of Benefits

Benefits are recorded when they become payable upon termination of service due to separation of service, death, disability, retirement or other reasons.

WD PARTNERS PROFIT SHARING PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(2) Summary of Significant Accounting Policies (Continued)

Contributions

Participant contributions are recognized when participant contributions are withheld and Employer contributions are recognized when due. Rollover contributions are recognized when approved by the Company.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including August 29, 2014, which is the date the financial statements were available to be issued.

(3) Investments and Information Prepared and Certified by the Trustee

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustee.

Investments that represent 5% or more of the Plan's net assets are separately identified.

	<u>2013</u>	<u>2012</u>
Mutual funds:		
Fidelity Advisor New Insights Fund	\$ 2,424,050	\$ 2,024,010
RS Partners	1,746,557	-
Fidelity International Discovery CL A Fund	1,011,430	923,515
Prudential Jennison Mid Cap Growth Fund A	757,598	-
Fidelity Advisor Small Cap Fund	-	921,683
Pimco Total Return Fund	-	799,890
American Century Equity Income Fund	-	707,528
Fidelity Advisor Strategic Dividend & Income Fund	-	653,013
Fidelity Advisor Mid Cap II Fund	-	644,039

The trustee also certified to the completeness and accuracy of the following related to the aforementioned investments for the year ended December 31:

	<u>2013</u>	<u>2012</u>
Investments at fair value		
Mutual funds	\$ 14,531,213	\$ 12,208,745
Participant notes receivable	180,676	147,690
Investment income:		
Net appreciation (depreciation) in fair value of investments	1,842,800	1,063,495
Interest and dividend income	961,234	298,778

(4) Investment Fair Value Measurement

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value at the reporting date. All of the Plan's investments are in mutual funds, the fair value of which was measured as of December 31, 2013 and 2012 using quoted prices in active markets for identical assets (Level 1).

WD PARTNERS PROFIT SHARING PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(5) Related Party Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest. The Plan does not consider Company contributions to the Plan to be party-in-interest transactions. The Company provides certain accounting and administrative services to the Plan for which no fees are charged.

(6) 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 certain cases, a partial plan termination is deemed to occur. Whether a partial termination occurs depends on the individual facts and circumstances of a given case. In general, a partial termination is deemed to occur when an employer-initiated action results in a significant decrease in plan participation. As an example, a partial termination may be deemed to occur when an employer reduces its workforce (and plan participation) by 20%.

The law requires that all affected participants be fully vested in their account balance upon the date of plan termination or partial plan termination. Under a 401(k) plan, a participant's elective deferrals are required to be fully vested at all times. Generally, matching contributions and any other employer contributions are not required to be fully vested but may be subject to a graduated vesting schedule. Upon full or partial plan termination, however, matching contributions and other employer contributions must be fully vested for all affected participants, regardless of the vesting schedule in the plan document.

(7) Tax status

Effective December 1, 2002, the Company adopted a Prototype Non-Standardized Profit Sharing Plan, which received its latest favorable opinion letter from the Internal Revenue Service on October 9, 2003. The opinion letter stated that the Plan is designed in accordance with applicable sections of the Internal Revenue Code.

Internal Revenue Service guidelines allow adopting employers of a non-standardized prototype plan to rely on a favorable opinion for qualification requirements without requesting a separate determination letter if the following three requirements are met: 1) the employer's plan is identical to an approved prototype plan, 2) the employer has chosen only the options permitted under the terms of the approved plan, and 3) the employer has followed the terms of the plan.

Management believes the Plan has met the three guidelines stated above and intends to continue following the provisions of the prototype plan. Thus, the Company has not requested a separate determination letter for the Plan. The Plan has been amended since receiving the opinion letter. However, the plan administrator believes that the plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

WD PARTNERS PROFIT SHARING PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(8) Required Schedule Information

The following information pertains to the financial statement schedules required under ERISA:

- A. Schedule of Asset (Held at End of Year) – See Schedule H, Line 4i.
- B. Obligation in Default – None to be reported.
- C. Leases in Default – None to be reported.
- D. Nonexempt Transactions with Parties-in-Interest – None to be reported.
- E. Reportable Transactions – None to be reported.
- F. Schedule of Delinquent Participant Contributions – None to be reported.

(9) Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

WD PARTNERS PROFIT SHARING PLAN

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

Plan Employer Identification #: 31-1451869

Plan #: 002

December 31, 2013

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Current value
*	Fidelity Advisor New Insights Fund CL T	Mutual fund	\$ 2,424,050
	RS Partners	Mutual fund	1,746,557
*	Fidelity Advisor International Discovery Fund CL A	Mutual fund	1,011,430
	Prudential Jennison Mid Cap Growth Fund A	Mutual fund	757,598
*	Fidelity Advisor Strategic Dividend & Income Fund CL A	Mutual fund	726,702
	American Century Equity Income Fund	Mutual fund	693,497
	Dreyfus S&P 500 Index	Mutual fund	680,614
	John Hancock Funds Disciplined Value Mid Cap R2	Mutual fund	667,534
*	Fidelity Prime Fund	Mutual fund	596,434
	Pimco Total Return Fund R	Mutual fund	587,114
*	Fidelity Advisor Freedom 2025 Fund CL A	Mutual fund	573,870
	TRP Equity Income Fund R	Mutual fund	494,093
	Lord Abnett Growth Opportunities Fund	Mutual fund	415,258
*	Fidelity Advisor Freedom 2020 Fund CL A	Mutual fund	401,077
*	Fidelity Advisor Freedom 2040 Fund CL A	Mutual fund	386,159
*	Fidelity Advisor Freedom 2050 Fund CL A	Mutual fund	358,465
	Loomis Small Cap Value AD	Mutual fund	290,861
*	Fidelity Advisor Freedom 2035 Fund CL A	Mutual fund	288,215
*	Fidelity Advisor Freedom 2045 Fund CL A	Mutual fund	245,562
*	Fidelity Advisor Strategic Income Fund CL A	Mutual fund	209,874
	Pimco All Asset Fund A	Mutual fund	194,084
	Oppenheimer International Growth Fund A	Mutual fund	167,658
*	Fidelity Advisor Freedom 2030 Fund CL A	Mutual fund	150,822
	JP Morgan High Yield Bond Fund	Mutual fund	142,892
	Allianz NFJ International Value Fund	Mutual fund	87,877
*	Fidelity Advisor Freedom 2015 Fund CL A	Mutual fund	66,444
	Lord Abnett Short Duration Income Fund A	Mutual fund	62,955
*	Fidelity Advisor Freedom 2055 Fund CL A	Mutual fund	32,994
*	Fidelity Advisor Freedom 2010 Fund CL A	Mutual fund	22,867
	Columbia Mid Cap Index Fund A	Mutual fund	19,135
*	Fidelity Advisor Freedom 2005 Fund CL A	Mutual fund	14,405
*	Fidelity Advisor Freedom Income Fund CL A	Mutual fund	14,116
			<u>14,531,213</u>
*	Participant Loans	Interest rate of 6%	180,676
			<u>\$ 14,711,889</u>

* Indicates party-in-interest to the Plan.

Column d (cost) has been omitted as it is not required.

See accompanying independent auditors' report