Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
JBP CO., INC. 401(K) SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1985

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

J B POINDEXTER & CO

600 TRAVIS #200
HOUSTON, TX 77002

2b Employer Identification Number (EIN)
76-0312814

2c Sponsor's telephone number
713-655-9800

2d Business code (see instructions)
339900

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.	09/17/2014	LARRY WOLFE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/17/2014	LARRY WOLFE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	1709
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**	1503
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	400
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1903
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	1903
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1903
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	4
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 2J 2G 2K 2T 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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
JBP CO., INC. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
J B POINDEXTER & CO

D Employer Identification Number (EIN)
76-0312814

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

1 Coverage Information:

(a) Name of insurance carrier

PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
06-1050034	93629	37119	1903	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	33769265
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	42919365

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GUARANTEED GENERAL ACCOUNT CONTRACT

b	Balance at the end of the previous year			**7b**	0
c	Additions: (1) Contributions deposited during the year	**7c(1)**	1965567		
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**	612540		
	(4) Transferred from separate account	**7c(4)**	2323987		
	(5) Other (specify below)	**7c(5)**	34368307		
	▶ LOAN REPAYMENTS TRANSFERS IN, MISCELLANEOUS IN FORFEITURE CREDITS				
	(6)Total additions			**7c(6)**	39270401
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	39270401
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	2836730		
	(2) Administration charge made by carrier	**7e(2)**	6552		
	(3) Transferred to separate account	**7e(3)**	1654691		
	(4) Other (specify below)	**7e(4)**	1003163		
	▶ LOAN INITIATIONS TRANSFERS OUT, MISCELLANEOUS OUT FORFEITURES DEBITS				
	(5) Total deductions			**7e(5)**	5501136
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	33769265

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)

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
JBP CO., INC. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
J B POINDEXTER & CO

D Employer Identification Number (EIN)
76-0312814

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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?
13 15 37 50 64	NONE	45653	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	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.
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	20.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2013 TO 12/31/2013 GUARANTEED INCOME FUND

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name: MCCONNELL & JONES LLP	**b** EIN: 76-0488832	
c Position: ACCOUNTANT		
d Address: 3040 POST OAK BLVD. HOUSTON, TX 77056-6500	**e** Telephone: 713-968-1600	

Explanation: TO MAINTAIN CONTINUITY WITH THE PRIOR YEAR AUDIT ENGAGEMENT TEAM

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
JBP CO., INC. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
J B POINDEXTER & CO

D Employer Identification Number (EIN)
76-0312814

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

a Name of MTIA, CCT, PSA, or 103-12 IE: JBP CO,INC MASTER RETRMT SVGS TRUST

b Name of sponsor of entity listed in (a): J B POINDEXTER & CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
76-0312814-009	M	0

a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP GROW/JP MORGAN

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-141	P	5815360

a Name of MTIA, CCT, PSA, or 103-12 IE: LCV/WELLINGTON MGMT

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-184	P	4332105

a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP GROWTH/ARTISAN

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-185	P	7591650

a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP VALUE/WELL MGMT

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-187	P	3985850

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH/COLUMBUS

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-650	P	1680149

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATL BLEND/THORNBURG

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-719	P	5417397

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

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN 06-1050034-095	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5837657

a Name of MTIA, CCT, PSA, or 103-12 IE: DRYDEN S&P 500 INDEX FUND

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN 06-1050034-123	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1929120

a Name of MTIA, CCT, PSA, or 103-12 IE: CORE PLUS BOND/REAMS FD

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN 06-1050034-040	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4177773

a Name of MTIA, CCT, PSA, or 103-12 IE: SM CAP VAL/AMER CENT FUND

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN 06-1050034-126	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2152304

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
JBP CO., INC. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
J B POINDEXTER & CO

D Employer Identification Number (EIN)
76-0312814

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	3472515	3630390
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	0	42919365
(11) Value of interest in master trust investment accounts	1c(11)	67342765	0
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	9868462
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	33769265
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	70815280	90187482
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	70815280	90187482

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)	1505455	
(B) Participants	2a(1)(B)	4344769	
(C) Others (including rollovers)	2a(1)(C)	292894	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		6143118
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	151772	
(F) Other	2b(1)(F)	612540	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		764312
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	29196	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		29196
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		8130432
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2233568
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		17300626
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5979497	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		5979497
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		2176
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	51214	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		51214
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		6032887
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		11267739
l Transfers of assets:			
(1) To this plan	2l(1)		8104463
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: WEAVER & TIDWELL LLP **(2)** EIN: 75-0786316

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		65449
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		5000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
JBP CO., INC. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
J B POINDEXTER & CO

D Employer Identification Number (EIN)
76-0312814

Part I Distributions

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

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

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

EIN(s): 22-1211670 _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

September 9, 2014

To the Administrative Committee and Plan Management of the
JBP Co., Inc. 401(k) Savings Plan and
Morgan Trailer Mfg. Co. Profit Sharing Plan
Attention: Mr. Larry Wolfe, VP of Administration
700 Travis Street, Suite 200
Houston, Texas 77002

We have conducted a Department of Labor (DOL) limited-scope audit of the financial statements of the JBP Co., Inc. 401(k) Savings Plan and Morgan Trailer Mfg. Co. Profit Sharing Plan (the Plans) for the year ended December 31, 2013, and have issued our report thereon dated September 9, 2014. As permitted by 29 CR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), Plan management instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplementary information taken as a whole. We did, however, audit the form and content of the information included in the financial statements and supplementary information, other than that derived from the information certified by Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B., the Custodian, in accordance with auditing standards generally accepted in the United States of America (US GAAS) and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Professional standards require that we provide you with information about our responsibilities under US GAAS, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated January 29, 2014. Professional standards also require that we communicate to you the following information related to our audits.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Plan's Significant Accounting Practices

Significant Accounting Policies

Plan management is responsible for the selection and use of appropriate accounting policies. A summary of the significant accounting policies adopted by the Plans are included in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. No new accounting pronouncement was adopted by the Plan during 2013.

We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by Plan management and are based on Plan management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive accounting estimate affecting the financial statements was the estimate of the fair value of the Plans' investments in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic 820, Fair Value Measurements and Disclosures. The significant valuations are presented in Note 5 to the financial statements. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is the disclosure of fair value measurements in Note 5 to the financial statements. The methods used in determination of fair value may not be indicative of net realizable value or reflective of future determination of fair values. The use of different methodologies or assumptions to determine the

fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The financial statement disclosures are neutral, consistent and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with Plan management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to Plan management. There were no such misstatements identified during the course of the audit.

Disagreements with Plan Management

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

Plan Management Representations

We have requested certain representations from Plan management that are included in the management representation letter dated September 9, 2014.

Other Significant Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with Plan management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

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

This information is intended solely for the use of the Administrative Committee and Plan management of JBP Co., Inc. 401(k) Savings Plan and Morgan Trailer Mfg. Co. Profit Sharing Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas

JBP CO., INC. 401(K) SAVINGS PLAN

FINANCIAL REPORT

DECEMBER 31, 2013

C O N T E N T S

Page

INDEPENDENT AUDITOR'S REPORT 1

FINANCIAL STATEMENTS

Statements of Net Assets Available for Benefits 3

Statement of Changes in Net Assets Available for Benefits 4

Notes to Financial Statements 5

SUPPLEMENTARY INFORMATION

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions 18

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 19

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 are omitted, because of the absence of the conditions under which they would apply.

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrative Committee of
JBP Co., Inc. 401(k) Savings Plan
Houston, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of JBP Co., Inc. 401(k) Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year 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 the audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), 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 Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B., the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the custodian 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 – Supplementary Information

The supplementary information listed in the table of contents as of December 31, 2013 is required by DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplementary information.

Other Matter – 2012 Financial Statements

The statement of net assets available for benefits of the Plan as of December 31, 2012 and the statement of changes in net assets available for benefits for the year then ended was audited by predecessor auditors whose report dated September 10, 2013, also did not express an opinion on that statement for the reasons described in the Basis for Disclaimer of Opinion paragraph.

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 supplementary information, other than that derived from the information certified by the custodian, has been audited by us in accordance with US GAAS and, in our opinion, is presented in compliance with the DOL Rules and Regulations for Reporting and Disclosure under ERISA.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
September 9, 2014

JBP CO., INC. 401(K) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

	2013	2012
ASSETS		
Investments, at fair value	$ 86,557,092	$ -
Plan interest in the JBP Co., Inc. Master Retirement Savings Trust	-	67,342,765
Receivables		
Notes receivable from participants	3,630,390	3,472,515
NET ASSETS AVAILABLE FOR BENEFITS	$ 90,187,482	$ 70,815,280

The Notes to Financial Statements are an integral part of these statements.

JBP CO., INC. 401(K) SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2013

ADDITIONS	
Investment income	
Net investment income from the JBP Co., Inc. Master Retirement Savings Trust	$ 11,005,736
Contributions	
Employer	1,505,455
Participants	4,344,769
Rollovers	292,894
Total contributions	6,143,118
Interest income on notes receivable from participants	151,772
Total additions	17,300,626
DEDUCTIONS	
Benefits paid directly to participants	5,981,673
Administrative expenses	51,214
Total deductions	6,032,887
Net increase before transfer	11,267,739
Transfer from other plans	8,104,463
Net increase after transfer	19,372,202
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	70,815,280
NET ASSETS AVAILABLE FOR BENEFITS, end of year	$ 90,187,482

The Notes to Financial Statements are an integral part of this statement.

JBP CO., INC. 401(K) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF THE PLAN

The following description of the JBP Co., Inc. 401(k) Savings Plan (the Plan) provides only general information. Participants should refer to the *Plan document* for a more complete description of the Plan's provisions, which is available from the plan administrator.

General

The Plan is a defined contribution plan covering all employees of J.B. Poindexter & Co., Inc. (the Company), other than collectively bargained employees (unless their coverage under the Plan has been specifically provided for in the collective bargaining agreements), who have at least ninety days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

As of December 31, 2013, the assets of the Morgan Trailer Mfg. Co. Profit Sharing Plan were transferred into the Plan.

Contributions

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company contributes 60 percent of the first 5 percent for an employer group, 50 percent of the first 6 percent for other employer groups and 40 percent of the first 5 percent for other employer groups of base compensation that a participant contributes to the Plan. Effective August 1, 2013, the Plan adopted an amendment to increase the matching contribution to 60 percent of the first 5 percent for certain employer groups. The Company may also make a discretionary contribution as determined each year by the Company. Participants direct the investment of all contributions into various investment options offered by the Plan. Contributions are subject to certain limitations.

Participant Accounts

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

Vesting

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

NOTE 1. DESCRIPTION OF THE PLAN – CONTINUED

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through monthly payroll deductions.

Payment of Benefits

Upon separation of service due to death, disability, retirement or termination of employment, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited nonvested accounts totaled $37,015 and $20,248, respectively. These accounts will be used to reduce future Company contributions and to pay Plan expenses. During 2013, Plan expenses were paid and Company contributions were reduced by $28,318 from forfeited nonvested accounts.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (US GAAP).

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Investment Valuation and Income Recognition

The Plan's 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 5 for discussion of fair value measurements.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Since the fair value of this contract also approximates its contract value, the statement of net assets available for benefits does not require a separate adjustment for reporting the Plan net assets on a contract value basis. The statement of changes in net assets available for benefits is prepared on a contract value basis.

The Plan presents in the statement of changes in net assets available for benefits the Plan's interest in the Master Trust investment gain (loss) which consists of the Plan's pro rata interest in the realized gains or losses and the unrealized appreciation (depreciation) of the investments, and interest income of the Master Trust.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 and 2012. If a participant ceases to make loan repayments and Plan management deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Expenses

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

Plan Management's Review of Subsequent Events

The Plan has evaluated subsequent events through September 9, 2014, the date the financial statements were available to be issued.

NOTE 3. INVESTMENTS (CERTIFIED BY CUSTODIAN)

The following table presents the Plan's investments. Investments that represent 5% or more of the Plan's net assets in either year are separately identified.

	2013	2012
Guaranteed Income Fund	$ 33,769,265	$ 28,949,474
Lord Abbett Fundamental Equity A Fund	8,011,697	5,115,514
Artisan Partners Mid Cap Growth Fund	7,591,651	5,268,909
Fidelity Puritan Account Fund	5,837,657	4,423,774
JP Morgan Large Cap Growth Fund	5,815,360	4,198,539
Thornburg International Blend Fund	5,417,397	4,061,269
Core Plus Bond / Reams Fund	4,177,773*	4,150,665
Other investments less than 5%	15,936,292	11,174,621
	$ 86,557,092	$ 67,342,765

* Presented for comparative purposes only

During the year ended December 31, 2013, the Plan's interest in the Master Trust (including gains and losses on investments bought, sold and held during the year) appreciated in value by $10,364,000.

NOTE 4. INVESTMENT IN MASTER TRUST

For the years ended December 31, 2013 and 2012, the Plan participated in the JBP Co., Inc. Master Retirement Savings Trust (Master Trust), for which Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B. are the custodians. As of December 31, 2013, the Master Trust was dissolved as a result of the Morgan Trailer Mfg. Co. Profit Sharing Plan's assets being merged into the Plan. The Plan's interest in the net assets of the Master Trust was approximately 89.6% at December 31, 2012. The purpose of the Master Trust is the collective investment of the assets of participating employee benefit plans of JBP Co., Inc. The assets of the Master Trust are allocated among participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and plan specific expenses) which can be specifically identified, and allocated among all plans, in proportion to the fair value of the assets assigned to each plan, the income and expenses resulting from the collective investment of the assets of the Master Trust.

The Plan offers a stable value investment option. In connection with this investment option, the Master Trust participates in an unallocated insurance contract with Prudential Retirement Insurance and Annuity Company (PRIAC) by investing in the PRIAC Guaranteed Income Fund. The principal investments underlying the guarantee are high-quality fixed income instruments mainly consisting of intermediate term bonds and commercial mortgages, within a general account. The PRIAC Guaranteed Income Fund is included in the Master Trust investments at contract value, which approximates fair value. PRIAC prospectively guaranteed the interest rates credited for the PRIAC Guaranteed Income Fund for six months. The guaranteed interest rate is determined by Prudential Financial, the parent company of PRIAC. Prudential Financial determines the guaranteed rate of interest based on its projected investment earnings, the current interest environment, its investment expenses, and a profit and risk component for the six-month period. The minimum crediting interest rate under the terms of the contract is 1.50%. The Plan's investment in the PRIAC Guaranteed Income Fund had an average net yield of 2.40% and 2.80% for the year ended December 31, 2013 and 2012, respectively. In the event that total distributions or transfers in the PRIAC Guaranteed Income Fund within a calendar year exceed pre-determined thresholds, the Plan's ability to transact with the PRIAC Guaranteed Income Fund (the Fund) would be restricted and could result in the Fund not being fully benefit-responsive. Such event would also limit the Plan's ability to transact at contract value with the Plan participants. The Plan Administrator, however, believes that the occurrence of such event is not probable.

NOTE 4. INVESTMENT IN MASTER TRUST – CONTINUED

The net assets available in the Master Trust consist of the following:

	2013		2012	
	Plan Interest	Amount	Plan Interest	Amount
Investments, at fair value				
Pooled separate accounts	0%	$ -	93%	$ 34,218,030
Guaranteed income fund	0%	-	87%	33,371,471
Mutual funds	0%	-	85%	7,590,601
Net assets available for participating plans		$ -		$ 75,180,102

Respective interests in the net assets of the Master Trust are as follows:

	2013	2012
JBP Co., Inc. 401(k) Savings Plan interest	$ -	$ 67,342,765
Morgan Trailer Mfg. Co. Profit Sharing Plan interest	-	7,837,337
	$ -	$ 75,180,102

The Master Trust's investments that represented 5% or more of net assets are as follows:

	2013	2012
Guaranteed Income Fund	$ -	$ 33,371,471
Lord Abbett Fundamental Equity A Fund	-	6,199,847
Artisan Partners Mid Cap Growth Fund	-	5,703,548
Fidelity Puritan Account Fund	-	5,081,677
JP Morgan Large Cap Growth Fund	-	4,426,328
Thornburg International Blend Fund	-	4,381,170
Core Plus Bond / Reams Fund	-	4,278,437
Other investments less than 5%	-	11,737,624
	$ -	$ 75,180,102

NOTE 4. INVESTMENT IN MASTER TRUST – CONTINUED

Changes in net assets of the Master Trust for the year ended December 31, 2013, was as follows:

ADDITIONS	
Investment income	
Net appreciation in fair value of investments	
Pooled separate accounts	$ 9,020,660
Mutual funds	2,233,568
Interest and dividends	738,002
Net increase before transfers	11,992,230
Transfer in*	6,143,118
Transfer out**	(93,315,450)
Net decrease after transfers	(75,180,102)
NET ASSETS, beginning of year	75,180,102
NET ASSETS, end of year	$ -

* Includes contributions, rollovers and net participant loan activity.
** Includes benefit payment to participants.

NOTE 5. FAIR VALUE MEASUREMENTS

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

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

Pooled separate accounts: Valued at the fair market value of the underlying investments in the separate accounts held by the plan at year end.

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

Guaranteed income fund: Valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (see Note 4). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only. In determining the reasonableness of the methodology, the Administrative Committee evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms (for example, duration or payout date) while others are substantiated utilizing available market data (for example, swap curve rate).

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

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

	The Plan 2013	The Master Trust 2012
Level 1:		
Mutual funds:		
Blended funds	$ 8,788,472	$ 6,803,634
Growth funds	1,079,990	786,967
	9,868,462	7,590,601
Level 2:		
Pooled separate accounts		
Blended funds (a)	1,929,120	1,314,230
Value funds (b)	16,307,915	12,923,230
Growth funds (c)	15,087,160	11,275,805
International funds (d)	5,417,397	4,278,437
Fixed income funds (e)	4,177,773	4,426,328
	42,919,365	34,218,030
Level 3:		
Guaranteed income fund (f)	33,769,265	33,371,471
Total assets at fair value	$ 86,557,092	$ 75,180,102

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

(a) This category represents a separate account constructed to reflect the composition of the S&P 500® Index over the long term, while providing participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(b) This category represents the following separate accounts:

i. A fund advised by Wellington Management Company, LLP following their Quality Value style. It seeks to provide long-term total returns in excess of the Russell 1000 Value Index by investing in high-quality, undervalued, large cap companies in out-of-favor industries with less downside risk than the overall market.

ii. A fund advised by Wellington Management Company, LLP following their Mid Cap Value style. It seeks to provide long-term total returns consistently above the Russell 2500 Value Index over complete market cycles.

iii. A fund advised by American Century Investment Management, Inc., managed pursuant to their small-cap value investment strategy, investing primarily in the common stock of U.S. small capitalization companies. It seeks to outperform the Russell 2000 Value Index over rolling 3 to 5 year periods by investing in a diversified portfolio of small capitalization stocks.

iv. A separate account that invests wholly in the Fidelity Puritan® Fund. It seeks to provide high income with preservation of capital, with the potential for growth of capital.

These accounts provide participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(c) This category represents the following separate accounts:

i. A fund sub-advised by JPMorgan Investment Management. Its objective is to outperform the Russell 1000 Growth Index over a full market cycle while controlling risk. It seeks to do so by identifying companies that it believes can achieve significantly higher growth than market expectations over the next 3 to 5 years.

ii. A fund advised by Artisan Partners Limited Partnership and invests primarily in the common stocks of medium-sized companies. It seeks to achieve maximum long-term capital growth in excess of the Russell Midcap Growth and Russell Midcap Indexes, while managing portfolio risk.

iii. A fund advised by Columbus Circle Investors, following their Small Cap Growth strategy, seeking long-term capital appreciation.

These accounts provide participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

(d) This category represents a separate account that is sub-advised by Thornburg Investment Management, Inc., following their International Equity Strategy. It seeks to outperform the MSCI EAFE® Index over a full market cycle by investing primarily in non-US mid to large capitalization stocks, while providing participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(e) This category represents a separate account actively managed by Reams Asset Management (RAM) pursuant to their Core Plus strategy, which utilizes all sectors of the fixed income market including high quality investment grade, below investment grade, and non-dollar securities. RAM seeks to outperform the Barclays Capital U.S. Aggregate Bond Index over a full market cycle, while providing participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(f) The Guaranteed Income Fund (GIF) is a stable value fund designed to provide safety of principal, liquidity, and a competitive rate of return. Principal and the accumulated interest are fully guaranteed by Prudential Retirement Insurance and Annuity Company (PRIAC). The GIF invests in a broadly diversified, fixed-income portfolio within PRIAC's general account. The portfolio is primarily invested in public bonds, commercial mortgages and private placement bonds. Generally, there are no restrictions on a participant's ability to redeem their investment in the fund at net asset value (NAV). See Note 4 for additional information related to the GIF.

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

The following table sets forth a summary of changes in the fair value of the Master Trust's level 3 assets for the years ended December 31, 2013 and 2012.

	2013	2012
Guaranteed income fund:		
Balance, beginning of year	$ 33,371,471	$ 33,919,692
Purchases	3,922,611	3,429,893
Sales	(4,185,305)	(3,970,914)
Other issuances and settlements	(33,108,777)	7,200
Balance, end of year	$ -	$ 33,371,471

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

Changes in Fair Value of Level 3 Assets and Related Gains and Losses – Continued

The following table sets forth a summary of changes in the fair value of the Plan's guaranteed income fund for the year ended December 31, 2013.

	2013
Guaranteed income fund:	
Balance, beginning of year	$ -
Purchases	33,108,777
Other issuances and settlements	392,226
Balance, end of year	$ 33,769,265

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the Statement of Changes in Net Assets Available for Benefits.

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Instrument	Contract Value approximates Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values
Guaranteed income fund	$33,769,265	Fair Value = Contract Value	Earnings at Guaranteed Crediting Rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate

NOTE 6. RELATED-PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds, pooled separate accounts and a guaranteed income fund provided through Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B. Prudential is the record keeper and custodian for the Plan and, therefore, these transactions qualify as party-in-interest transactions. All investment fund earnings or losses posted to each Plan participant's account are net of investment management fees charged by each investment fund under the Plan.

NOTE 7. PLAN TERMINATION

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

NOTE 8. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities that are exposed to various risks such as interest rates, market and credit risks. Market values of investments may decline for a number of reasons, including changes in prevailing market and interest rates, increases in defaults and credit rating downgrades. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term and that some changes could materially affect participant account balances and the assets reported in the Statements of Net Assets Available for Benefits.

NOTE 9. TAX STATUS

The Plan obtained its latest determination letter on September 21, 2011, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since the date of the last amendment covered by the above mentioned determination letter. However, Plan management believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

US GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2010.

SUPPLEMENTARY INFORMATION

JBP CO., INC. 401(K) SAVINGS PLAN
SCHEDULE H, LINE 4a – SCHEDULE OF DELIQUENT PARTICIPANT CONTRIBUTIONS
PLAN #002 / EIN: 76-0312814
DECEMBER 31, 2013

	Participant Contributions Transferred late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if late participant loan payments are included: ☐	Contributions not corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction VFCP	
2012	$65,449				$65,449

See Independent Auditor's Report.

JBP CO., INC. 401(K) SAVINGS PLAN
SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN #002 / EIN: 76-0312814
DECEMBER 31, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost**	(e) Current Value
	American Funds	Growth Fund of America	$ -	$ 1,079,990
	American Funds	Investment Co. of America	-	776,775
	Lord Abbett Funds	Fundamental Equity A	-	8,011,697
*	Prudential RIAC	International Blend / Thornburg	-	5,417,397
*	Prudential RIAC	Large Cap Growth / JP Morgan	-	5,815,360
*	Prudential RIAC	Large Cap Value / Wellington Mgmt	-	4,332,105
*	Prudential RIAC	Mid-Cap Growth / Artisan Properties	-	7,591,651
*	Prudential RIAC	Mid Cap Value / Wellington Mgmt	-	3,985,850
*	Prudential RIAC	Small Cap Growth / Columbus	-	1,680,149
*	Prudential RIAC	Fidelity Puritan Account	-	5,837,657
*	Prudential RIAC	Dryden S&P 500 Index Fund	-	1,929,120
*	Prudential RIAC	Core Plus Bond / Reams Fund	-	4,177,773
	Prudential RIAC	Small Cap Value / American Century	-	
*		Fund		2,152,303
*	Prudential RIAC	Guaranteed income fund	-	33,769,265
	Total investments			$ 86,557,092
*	Participant loans	Varying maturity dates and interest rates ranging from 4.25% - 7.25%	-	3,630,390
			$ -	$ 90,187,482

(*) Party-in-interest
(**) Cost is not required for participant directed funds

See Independent Auditor's Report.

September 9, 2014

To the Administrative Committee and Plan Management of the
JBP Co., Inc. 401(k) Savings Plan and
Morgan Trailer Mfg. Co. Profit Sharing Plan
Attention: Mr. Larry Wolfe, VP of Administration
700 Travis Street, Suite 200
Houston, Texas 77002

We have conducted a Department of Labor (DOL) limited-scope audit of the financial statements of the JBP Co., Inc. 401(k) Savings Plan and Morgan Trailer Mfg. Co. Profit Sharing Plan (the Plans) for the year ended December 31, 2013, and have issued our report thereon dated September 9, 2014. As permitted by 29 CR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), Plan management instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplementary information taken as a whole. We did, however, audit the form and content of the information included in the financial statements and supplementary information, other than that derived from the information certified by Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B., the Custodian, in accordance with auditing standards generally accepted in the United States of America (US GAAS) and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Professional standards require that we provide you with information about our responsibilities under US GAAS, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated January 29, 2014. Professional standards also require that we communicate to you the following information related to our audits.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Plan's Significant Accounting Practices

Significant Accounting Policies

Plan management is responsible for the selection and use of appropriate accounting policies. A summary of the significant accounting policies adopted by the Plans are included in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. No new accounting pronouncement was adopted by the Plan during 2013.

We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by Plan management and are based on Plan management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive accounting estimate affecting the financial statements was the estimate of the fair value of the Plans' investments in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic 820, Fair Value Measurements and Disclosures. The significant valuations are presented in Note 5 to the financial statements. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is the disclosure of fair value measurements in Note 5 to the financial statements. The methods used in determination of fair value may not be indicative of net realizable value or reflective of future determination of fair values. The use of different methodologies or assumptions to determine the

fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The financial statement disclosures are neutral, consistent and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with Plan management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to Plan management. There were no such misstatements identified during the course of the audit.

Disagreements with Plan Management

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

Plan Management Representations

We have requested certain representations from Plan management that are included in the management representation letter dated September 9, 2014.

Other Significant Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with Plan management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

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

This information is intended solely for the use of the Administrative Committee and Plan management of JBP Co., Inc. 401(k) Savings Plan and Morgan Trailer Mfg. Co. Profit Sharing Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas

JBP CO., INC. 401(K) SAVINGS PLAN

FINANCIAL REPORT

DECEMBER 31, 2013

C O N T E N T S

Page

INDEPENDENT AUDITOR'S REPORT 1

FINANCIAL STATEMENTS

Statements of Net Assets Available for Benefits 3

Statement of Changes in Net Assets Available for Benefits 4

Notes to Financial Statements 5

SUPPLEMENTARY INFORMATION

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions 18

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 19

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 are omitted, because of the absence of the conditions under which they would apply.

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrative Committee of
JBP Co., Inc. 401(k) Savings Plan
Houston, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of JBP Co., Inc. 401(k) Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year 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 the audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), 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 Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B., the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the custodian 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 – Supplementary Information

The supplementary information listed in the table of contents as of December 31, 2013 is required by DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplementary information.

Other Matter – 2012 Financial Statements

The statement of net assets available for benefits of the Plan as of December 31, 2012 and the statement of changes in net assets available for benefits for the year then ended was audited by predecessor auditors whose report dated September 10, 2013, also did not express an opinion on that statement for the reasons described in the Basis for Disclaimer of Opinion paragraph.

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 supplementary information, other than that derived from the information certified by the custodian, has been audited by us in accordance with US GAAS and, in our opinion, is presented in compliance with the DOL Rules and Regulations for Reporting and Disclosure under ERISA.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
September 9, 2014

JBP CO., INC. 401(K) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

	2013	2012
ASSETS		
Investments, at fair value	$ 86,557,092	$ -
Plan interest in the JBP Co., Inc. Master Retirement Savings Trust	-	67,342,765
Receivables		
Notes receivable from participants	3,630,390	3,472,515
NET ASSETS AVAILABLE FOR BENEFITS	$ 90,187,482	$ 70,815,280

The Notes to Financial Statements are an integral part of these statements.

JBP CO., INC. 401(K) SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2013

ADDITIONS	
Investment income	
Net investment income from the JBP Co., Inc. Master Retirement Savings Trust	$ 11,005,736
Contributions	
Employer	1,505,455
Participants	4,344,769
Rollovers	292,894
Total contributions	6,143,118
Interest income on notes receivable from participants	151,772
Total additions	17,300,626
DEDUCTIONS	
Benefits paid directly to participants	5,981,673
Administrative expenses	51,214
Total deductions	6,032,887
Net increase before transfer	11,267,739
Transfer from other plans	8,104,463
Net increase after transfer	19,372,202
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	70,815,280
NET ASSETS AVAILABLE FOR BENEFITS, end of year	$ 90,187,482

The Notes to Financial Statements are an integral part of this statement.

JBP CO., INC. 401(K) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF THE PLAN

The following description of the JBP Co., Inc. 401(k) Savings Plan (the Plan) provides only general information. Participants should refer to the *Plan document* for a more complete description of the Plan's provisions, which is available from the plan administrator.

General

The Plan is a defined contribution plan covering all employees of J.B. Poindexter & Co., Inc. (the Company), other than collectively bargained employees (unless their coverage under the Plan has been specifically provided for in the collective bargaining agreements), who have at least ninety days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

As of December 31, 2013, the assets of the Morgan Trailer Mfg. Co. Profit Sharing Plan were transferred into the Plan.

Contributions

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company contributes 60 percent of the first 5 percent for an employer group, 50 percent of the first 6 percent for other employer groups and 40 percent of the first 5 percent for other employer groups of base compensation that a participant contributes to the Plan. Effective August 1, 2013, the Plan adopted an amendment to increase the matching contribution to 60 percent of the first 5 percent for certain employer groups. The Company may also make a discretionary contribution as determined each year by the Company. Participants direct the investment of all contributions into various investment options offered by the Plan. Contributions are subject to certain limitations.

Participant Accounts

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

Vesting

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

NOTE 1. DESCRIPTION OF THE PLAN – CONTINUED

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through monthly payroll deductions.

Payment of Benefits

Upon separation of service due to death, disability, retirement or termination of employment, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited nonvested accounts totaled $37,015 and $20,248, respectively. These accounts will be used to reduce future Company contributions and to pay Plan expenses. During 2013, Plan expenses were paid and Company contributions were reduced by $28,318 from forfeited nonvested accounts.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (US GAAP).

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Investment Valuation and Income Recognition

The Plan's 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 5 for discussion of fair value measurements.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Since the fair value of this contract also approximates its contract value, the statement of net assets available for benefits does not require a separate adjustment for reporting the Plan net assets on a contract value basis. The statement of changes in net assets available for benefits is prepared on a contract value basis.

The Plan presents in the statement of changes in net assets available for benefits the Plan's interest in the Master Trust investment gain (loss) which consists of the Plan's pro rata interest in the realized gains or losses and the unrealized appreciation (depreciation) of the investments, and interest income of the Master Trust.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 and 2012. If a participant ceases to make loan repayments and Plan management deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Expenses

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

Plan Management's Review of Subsequent Events

The Plan has evaluated subsequent events through September 9, 2014, the date the financial statements were available to be issued.

NOTE 3. INVESTMENTS (CERTIFIED BY CUSTODIAN)

The following table presents the Plan's investments. Investments that represent 5% or more of the Plan's net assets in either year are separately identified.

	2013	2012
Guaranteed Income Fund	$ 33,769,265	$ 28,949,474
Lord Abbett Fundamental Equity A Fund	8,011,697	5,115,514
Artisan Partners Mid Cap Growth Fund	7,591,651	5,268,909
Fidelity Puritan Account Fund	5,837,657	4,423,774
JP Morgan Large Cap Growth Fund	5,815,360	4,198,539
Thornburg International Blend Fund	5,417,397	4,061,269
Core Plus Bond / Reams Fund	4,177,773*	4,150,665
Other investments less than 5%	15,936,292	11,174,621
	$ 86,557,092	$ 67,342,765

* Presented for comparative purposes only

During the year ended December 31, 2013, the Plan's interest in the Master Trust (including gains and losses on investments bought, sold and held during the year) appreciated in value by $10,364,000.

NOTE 4. INVESTMENT IN MASTER TRUST

For the years ended December 31, 2013 and 2012, the Plan participated in the JBP Co., Inc. Master Retirement Savings Trust (Master Trust), for which Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B. are the custodians. As of December 31, 2013, the Master Trust was dissolved as a result of the Morgan Trailer Mfg. Co. Profit Sharing Plan's assets being merged into the Plan. The Plan's interest in the net assets of the Master Trust was approximately 89.6% at December 31, 2012. The purpose of the Master Trust is the collective investment of the assets of participating employee benefit plans of JBP Co., Inc. The assets of the Master Trust are allocated among participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and plan specific expenses) which can be specifically identified, and allocated among all plans, in proportion to the fair value of the assets assigned to each plan, the income and expenses resulting from the collective investment of the assets of the Master Trust.

The Plan offers a stable value investment option. In connection with this investment option, the Master Trust participates in an unallocated insurance contract with Prudential Retirement Insurance and Annuity Company (PRIAC) by investing in the PRIAC Guaranteed Income Fund. The principal investments underlying the guarantee are high-quality fixed income instruments mainly consisting of intermediate term bonds and commercial mortgages, within a general account. The PRIAC Guaranteed Income Fund is included in the Master Trust investments at contract value, which approximates fair value. PRIAC prospectively guaranteed the interest rates credited for the PRIAC Guaranteed Income Fund for six months. The guaranteed interest rate is determined by Prudential Financial, the parent company of PRIAC. Prudential Financial determines the guaranteed rate of interest based on its projected investment earnings, the current interest environment, its investment expenses, and a profit and risk component for the six-month period. The minimum crediting interest rate under the terms of the contract is 1.50%. The Plan's investment in the PRIAC Guaranteed Income Fund had an average net yield of 2.40% and 2.80% for the year ended December 31, 2013 and 2012, respectively. In the event that total distributions or transfers in the PRIAC Guaranteed Income Fund within a calendar year exceed pre-determined thresholds, the Plan's ability to transact with the PRIAC Guaranteed Income Fund (the Fund) would be restricted and could result in the Fund not being fully benefit-responsive. Such event would also limit the Plan's ability to transact at contract value with the Plan participants. The Plan Administrator, however, believes that the occurrence of such event is not probable.

NOTE 4. INVESTMENT IN MASTER TRUST – CONTINUED

The net assets available in the Master Trust consist of the following:

	2013		2012	
	Plan Interest	Amount	Plan Interest	Amount
Investments, at fair value				
Pooled separate accounts	0%	$ -	93%	$ 34,218,030
Guaranteed income fund	0%	-	87%	33,371,471
Mutual funds	0%	-	85%	7,590,601
Net assets available for participating plans		$ -		$ 75,180,102

Respective interests in the net assets of the Master Trust are as follows:

	2013	2012
JBP Co., Inc. 401(k) Savings Plan interest	$ -	$ 67,342,765
Morgan Trailer Mfg. Co. Profit Sharing Plan interest	-	7,837,337
	$ -	$ 75,180,102

The Master Trust's investments that represented 5% or more of net assets are as follows:

	2013	2012
Guaranteed Income Fund	$ -	$ 33,371,471
Lord Abbett Fundamental Equity A Fund	-	6,199,847
Artisan Partners Mid Cap Growth Fund	-	5,703,548
Fidelity Puritan Account Fund	-	5,081,677
JP Morgan Large Cap Growth Fund	-	4,426,328
Thornburg International Blend Fund	-	4,381,170
Core Plus Bond / Reams Fund	-	4,278,437
Other investments less than 5%	-	11,737,624
	$ -	$ 75,180,102

NOTE 4. INVESTMENT IN MASTER TRUST – CONTINUED

Changes in net assets of the Master Trust for the year ended December 31, 2013, was as follows:

ADDITIONS	
Investment income	
Net appreciation in fair value of investments	
Pooled separate accounts	$ 9,020,660
Mutual funds	2,233,568
Interest and dividends	738,002
Net increase before transfers	11,992,230
Transfer in*	6,143,118
Transfer out**	(93,315,450)
Net decrease after transfers	(75,180,102)
NET ASSETS, beginning of year	75,180,102
NET ASSETS, end of year	$ -

* Includes contributions, rollovers and net participant loan activity.
** Includes benefit payment to participants.

NOTE 5. FAIR VALUE MEASUREMENTS

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

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

Pooled separate accounts: Valued at the fair market value of the underlying investments in the separate accounts held by the plan at year end.

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

Guaranteed income fund: Valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (see Note 4). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only. In determining the reasonableness of the methodology, the Administrative Committee evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms (for example, duration or payout date) while others are substantiated utilizing available market data (for example, swap curve rate).

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

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

	The Plan 2013	The Master Trust 2012
Level 1:		
Mutual funds:		
Blended funds	$ 8,788,472	$ 6,803,634
Growth funds	1,079,990	786,967
	9,868,462	7,590,601
Level 2:		
Pooled separate accounts		
Blended funds (a)	1,929,120	1,314,230
Value funds (b)	16,307,915	12,923,230
Growth funds (c)	15,087,160	11,275,805
International funds (d)	5,417,397	4,278,437
Fixed income funds (e)	4,177,773	4,426,328
	42,919,365	34,218,030
Level 3:		
Guaranteed income fund (f)	33,769,265	33,371,471
Total assets at fair value	$ 86,557,092	$ 75,180,102

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

(a) This category represents a separate account constructed to reflect the composition of the S&P 500® Index over the long term, while providing participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(b) This category represents the following separate accounts:

i. A fund advised by Wellington Management Company, LLP following their Quality Value style. It seeks to provide long-term total returns in excess of the Russell 1000 Value Index by investing in high-quality, undervalued, large cap companies in out-of-favor industries with less downside risk than the overall market.

ii. A fund advised by Wellington Management Company, LLP following their Mid Cap Value style. It seeks to provide long-term total returns consistently above the Russell 2500 Value Index over complete market cycles.

iii. A fund advised by American Century Investment Management, Inc., managed pursuant to their small-cap value investment strategy, investing primarily in the common stock of U.S. small capitalization companies. It seeks to outperform the Russell 2000 Value Index over rolling 3 to 5 year periods by investing in a diversified portfolio of small capitalization stocks.

iv. A separate account that invests wholly in the Fidelity Puritan® Fund. It seeks to provide high income with preservation of capital, with the potential for growth of capital.

These accounts provide participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(c) This category represents the following separate accounts:

i. A fund sub-advised by JPMorgan Investment Management. Its objective is to outperform the Russell 1000 Growth Index over a full market cycle while controlling risk. It seeks to do so by identifying companies that it believes can achieve significantly higher growth than market expectations over the next 3 to 5 years.

ii. A fund advised by Artisan Partners Limited Partnership and invests primarily in the common stocks of medium-sized companies. It seeks to achieve maximum long-term capital growth in excess of the Russell Midcap Growth and Russell Midcap Indexes, while managing portfolio risk.

iii. A fund advised by Columbus Circle Investors, following their Small Cap Growth strategy, seeking long-term capital appreciation.

These accounts provide participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

(d) This category represents a separate account that is sub-advised by Thornburg Investment Management, Inc., following their International Equity Strategy. It seeks to outperform the MSCI EAFE® Index over a full market cycle by investing primarily in non-US mid to large capitalization stocks, while providing participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(e) This category represents a separate account actively managed by Reams Asset Management (RAM) pursuant to their Core Plus strategy, which utilizes all sectors of the fixed income market including high quality investment grade, below investment grade, and non-dollar securities. RAM seeks to outperform the Barclays Capital U.S. Aggregate Bond Index over a full market cycle, while providing participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(f) The Guaranteed Income Fund (GIF) is a stable value fund designed to provide safety of principal, liquidity, and a competitive rate of return. Principal and the accumulated interest are fully guaranteed by Prudential Retirement Insurance and Annuity Company (PRIAC). The GIF invests in a broadly diversified, fixed-income portfolio within PRIAC's general account. The portfolio is primarily invested in public bonds, commercial mortgages and private placement bonds. Generally, there are no restrictions on a participant's ability to redeem their investment in the fund at net asset value (NAV). See Note 4 for additional information related to the GIF.

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

The following table sets forth a summary of changes in the fair value of the Master Trust's level 3 assets for the years ended December 31, 2013 and 2012.

	2013	2012
Guaranteed income fund:		
Balance, beginning of year	$ 33,371,471	$ 33,919,692
Purchases	3,922,611	3,429,893
Sales	(4,185,305)	(3,970,914)
Other issuances and settlements	(33,108,777)	7,200
Balance, end of year	$ -	$ 33,371,471

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

Changes in Fair Value of Level 3 Assets and Related Gains and Losses – Continued

The following table sets forth a summary of changes in the fair value of the Plan's guaranteed income fund for the year ended December 31, 2013.

	2013
Guaranteed income fund:	
Balance, beginning of year	$ -
Purchases	33,108,777
Other issuances and settlements	392,226
Balance, end of year	$ 33,769,265

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the Statement of Changes in Net Assets Available for Benefits.

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Instrument	Contract Value approximates Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values
Guaranteed income fund	$33,769,265	Fair Value = Contract Value	Earnings at Guaranteed Crediting Rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate

NOTE 6. RELATED-PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds, pooled separate accounts and a guaranteed income fund provided through Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B. Prudential is the record keeper and custodian for the Plan and, therefore, these transactions qualify as party-in-interest transactions. All investment fund earnings or losses posted to each Plan participant's account are net of investment management fees charged by each investment fund under the Plan.

NOTE 7. PLAN TERMINATION

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

NOTE 8. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities that are exposed to various risks such as interest rates, market and credit risks. Market values of investments may decline for a number of reasons, including changes in prevailing market and interest rates, increases in defaults and credit rating downgrades. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term and that some changes could materially affect participant account balances and the assets reported in the Statements of Net Assets Available for Benefits.

NOTE 9. TAX STATUS

The Plan obtained its latest determination letter on September 21, 2011, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since the date of the last amendment covered by the above mentioned determination letter. However, Plan management believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

US GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2010.

SUPPLEMENTARY INFORMATION

JBP CO., INC. 401(K) SAVINGS PLAN
SCHEDULE H, LINE 4a – SCHEDULE OF DELIQUENT PARTICIPANT CONTRIBUTIONS
PLAN #002 / EIN: 76-0312814
DECEMBER 31, 2013

	Participant Contributions Transferred late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if late participant loan payments are included: ☐	Contributions not corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction VFCP	
2012	$65,449				$65,449

See Independent Auditor's Report.

JBP CO., INC. 401(K) SAVINGS PLAN
SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN #002 / EIN: 76-0312814
DECEMBER 31, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost**	(e) Current Value
	American Funds	Growth Fund of America	$ -	$ 1,079,990
	American Funds	Investment Co. of America	-	776,775
	Lord Abbett Funds	Fundamental Equity A	-	8,011,697
*	Prudential RIAC	International Blend / Thornburg	-	5,417,397
*	Prudential RIAC	Large Cap Growth / JP Morgan	-	5,815,360
*	Prudential RIAC	Large Cap Value / Wellington Mgmt	-	4,332,105
*	Prudential RIAC	Mid-Cap Growth / Artisan Properties	-	7,591,651
*	Prudential RIAC	Mid Cap Value / Wellington Mgmt	-	3,985,850
*	Prudential RIAC	Small Cap Growth / Columbus	-	1,680,149
*	Prudential RIAC	Fidelity Puritan Account	-	5,837,657
*	Prudential RIAC	Dryden S&P 500 Index Fund	-	1,929,120
*	Prudential RIAC	Core Plus Bond / Reams Fund	-	4,177,773
*	Prudential RIAC	Small Cap Value / American Century Fund	-	2,152,303
*	Prudential RIAC	Guaranteed income fund	-	33,769,265
	Total investments			$ 86,557,092
*	Participant loans	Varying maturity dates and interest rates ranging from 4.25% - 7.25%	-	3,630,390
			$ -	$ 90,187,482

(*) Party-in-interest
(**) Cost is not required for participant directed funds

See Independent Auditor's Report.

September 9, 2014

To the Administrative Committee and Plan Management of the
JBP Co., Inc. 401(k) Savings Plan and
Morgan Trailer Mfg. Co. Profit Sharing Plan
Attention: Mr. Larry Wolfe, VP of Administration
700 Travis Street, Suite 200
Houston, Texas 77002

We have conducted a Department of Labor (DOL) limited-scope audit of the financial statements of the JBP Co., Inc. 401(k) Savings Plan and Morgan Trailer Mfg. Co. Profit Sharing Plan (the Plans) for the year ended December 31, 2013, and have issued our report thereon dated September 9, 2014. As permitted by 29 CR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), Plan management instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplementary information taken as a whole. We did, however, audit the form and content of the information included in the financial statements and supplementary information, other than that derived from the information certified by Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B., the Custodian, in accordance with auditing standards generally accepted in the United States of America (US GAAS) and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Professional standards require that we provide you with information about our responsibilities under US GAAS, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated January 29, 2014. Professional standards also require that we communicate to you the following information related to our audits.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Plan's Significant Accounting Practices

Significant Accounting Policies

Plan management is responsible for the selection and use of appropriate accounting policies. A summary of the significant accounting policies adopted by the Plans are included in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. No new accounting pronouncement was adopted by the Plan during 2013.

We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by Plan management and are based on Plan management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive accounting estimate affecting the financial statements was the estimate of the fair value of the Plans' investments in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic 820, Fair Value Measurements and Disclosures. The significant valuations are presented in Note 5 to the financial statements. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is the disclosure of fair value measurements in Note 5 to the financial statements. The methods used in determination of fair value may not be indicative of net realizable value or reflective of future determination of fair values. The use of different methodologies or assumptions to determine the

fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The financial statement disclosures are neutral, consistent and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with Plan management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to Plan management. There were no such misstatements identified during the course of the audit.

Disagreements with Plan Management

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

Plan Management Representations

We have requested certain representations from Plan management that are included in the management representation letter dated September 9, 2014.

Other Significant Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with Plan management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

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

This information is intended solely for the use of the Administrative Committee and Plan management of JBP Co., Inc. 401(k) Savings Plan and Morgan Trailer Mfg. Co. Profit Sharing Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas

JBP CO., INC. 401(K) SAVINGS PLAN

FINANCIAL REPORT

DECEMBER 31, 2013

C O N T E N T S

Page

INDEPENDENT AUDITOR'S REPORT 1

FINANCIAL STATEMENTS

Statements of Net Assets Available for Benefits 3

Statement of Changes in Net Assets Available for Benefits 4

Notes to Financial Statements 5

SUPPLEMENTARY INFORMATION

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions 18

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 19

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 are omitted, because of the absence of the conditions under which they would apply.

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrative Committee of
JBP Co., Inc. 401(k) Savings Plan
Houston, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of JBP Co., Inc. 401(k) Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year 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 the audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), 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 Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B., the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the custodian 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 – Supplementary Information

The supplementary information listed in the table of contents as of December 31, 2013 is required by DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplementary information.

Other Matter – 2012 Financial Statements

The statement of net assets available for benefits of the Plan as of December 31, 2012 and the statement of changes in net assets available for benefits for the year then ended was audited by predecessor auditors whose report dated September 10, 2013, also did not express an opinion on that statement for the reasons described in the Basis for Disclaimer of Opinion paragraph.

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 supplementary information, other than that derived from the information certified by the custodian, has been audited by us in accordance with US GAAS and, in our opinion, is presented in compliance with the DOL Rules and Regulations for Reporting and Disclosure under ERISA.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
September 9, 2014

JBP CO., INC. 401(K) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

	2013	2012
ASSETS		
Investments, at fair value	$ 86,557,092	$ -
Plan interest in the JBP Co., Inc. Master Retirement Savings Trust	-	67,342,765
Receivables		
Notes receivable from participants	3,630,390	3,472,515
NET ASSETS AVAILABLE FOR BENEFITS	$ 90,187,482	$ 70,815,280

The Notes to Financial Statements are an integral part of these statements.

JBP CO., INC. 401(K) SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2013

ADDITIONS	
Investment income	
Net investment income from the JBP Co., Inc. Master Retirement Savings Trust	$ 11,005,736
Contributions	
Employer	1,505,455
Participants	4,344,769
Rollovers	292,894
Total contributions	6,143,118
Interest income on notes receivable from participants	151,772
Total additions	17,300,626
DEDUCTIONS	
Benefits paid directly to participants	5,981,673
Administrative expenses	51,214
Total deductions	6,032,887
Net increase before transfer	11,267,739
Transfer from other plans	8,104,463
Net increase after transfer	19,372,202
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	70,815,280
NET ASSETS AVAILABLE FOR BENEFITS, end of year	$ 90,187,482

The Notes to Financial Statements are an integral part of this statement.

JBP CO., INC. 401(K) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF THE PLAN

The following description of the JBP Co., Inc. 401(k) Savings Plan (the Plan) provides only general information. Participants should refer to the *Plan document* for a more complete description of the Plan's provisions, which is available from the plan administrator.

General

The Plan is a defined contribution plan covering all employees of J.B. Poindexter & Co., Inc. (the Company), other than collectively bargained employees (unless their coverage under the Plan has been specifically provided for in the collective bargaining agreements), who have at least ninety days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

As of December 31, 2013, the assets of the Morgan Trailer Mfg. Co. Profit Sharing Plan were transferred into the Plan.

Contributions

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company contributes 60 percent of the first 5 percent for an employer group, 50 percent of the first 6 percent for other employer groups and 40 percent of the first 5 percent for other employer groups of base compensation that a participant contributes to the Plan. Effective August 1, 2013, the Plan adopted an amendment to increase the matching contribution to 60 percent of the first 5 percent for certain employer groups. The Company may also make a discretionary contribution as determined each year by the Company. Participants direct the investment of all contributions into various investment options offered by the Plan. Contributions are subject to certain limitations.

Participant Accounts

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

Vesting

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

NOTE 1. DESCRIPTION OF THE PLAN – CONTINUED

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through monthly payroll deductions.

Payment of Benefits

Upon separation of service due to death, disability, retirement or termination of employment, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited nonvested accounts totaled $37,015 and $20,248, respectively. These accounts will be used to reduce future Company contributions and to pay Plan expenses. During 2013, Plan expenses were paid and Company contributions were reduced by $28,318 from forfeited nonvested accounts.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (US GAAP).

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Investment Valuation and Income Recognition

The Plan's 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 5 for discussion of fair value measurements.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Since the fair value of this contract also approximates its contract value, the statement of net assets available for benefits does not require a separate adjustment for reporting the Plan net assets on a contract value basis. The statement of changes in net assets available for benefits is prepared on a contract value basis.

The Plan presents in the statement of changes in net assets available for benefits the Plan's interest in the Master Trust investment gain (loss) which consists of the Plan's pro rata interest in the realized gains or losses and the unrealized appreciation (depreciation) of the investments, and interest income of the Master Trust.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 and 2012. If a participant ceases to make loan repayments and Plan management deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Expenses

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

Plan Management's Review of Subsequent Events

The Plan has evaluated subsequent events through September 9, 2014, the date the financial statements were available to be issued.

NOTE 3. INVESTMENTS (CERTIFIED BY CUSTODIAN)

The following table presents the Plan's investments. Investments that represent 5% or more of the Plan's net assets in either year are separately identified.

	2013	2012
Guaranteed Income Fund	$ 33,769,265	$ 28,949,474
Lord Abbett Fundamental Equity A Fund	8,011,697	5,115,514
Artisan Partners Mid Cap Growth Fund	7,591,651	5,268,909
Fidelity Puritan Account Fund	5,837,657	4,423,774
JP Morgan Large Cap Growth Fund	5,815,360	4,198,539
Thornburg International Blend Fund	5,417,397	4,061,269
Core Plus Bond / Reams Fund	4,177,773*	4,150,665
Other investments less than 5%	15,936,292	11,174,621
	$ 86,557,092	$ 67,342,765

* Presented for comparative purposes only

During the year ended December 31, 2013, the Plan's interest in the Master Trust (including gains and losses on investments bought, sold and held during the year) appreciated in value by $10,364,000.

NOTE 4. INVESTMENT IN MASTER TRUST

For the years ended December 31, 2013 and 2012, the Plan participated in the JBP Co., Inc. Master Retirement Savings Trust (Master Trust), for which Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B. are the custodians. As of December 31, 2013, the Master Trust was dissolved as a result of the Morgan Trailer Mfg. Co. Profit Sharing Plan's assets being merged into the Plan. The Plan's interest in the net assets of the Master Trust was approximately 89.6% at December 31, 2012. The purpose of the Master Trust is the collective investment of the assets of participating employee benefit plans of JBP Co., Inc. The assets of the Master Trust are allocated among participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and plan specific expenses) which can be specifically identified, and allocated among all plans, in proportion to the fair value of the assets assigned to each plan, the income and expenses resulting from the collective investment of the assets of the Master Trust.

The Plan offers a stable value investment option. In connection with this investment option, the Master Trust participates in an unallocated insurance contract with Prudential Retirement Insurance and Annuity Company (PRIAC) by investing in the PRIAC Guaranteed Income Fund. The principal investments underlying the guarantee are high-quality fixed income instruments mainly consisting of intermediate term bonds and commercial mortgages, within a general account. The PRIAC Guaranteed Income Fund is included in the Master Trust investments at contract value, which approximates fair value. PRIAC prospectively guaranteed the interest rates credited for the PRIAC Guaranteed Income Fund for six months. The guaranteed interest rate is determined by Prudential Financial, the parent company of PRIAC. Prudential Financial determines the guaranteed rate of interest based on its projected investment earnings, the current interest environment, its investment expenses, and a profit and risk component for the six-month period. The minimum crediting interest rate under the terms of the contract is 1.50%. The Plan's investment in the PRIAC Guaranteed Income Fund had an average net yield of 2.40% and 2.80% for the year ended December 31, 2013 and 2012, respectively. In the event that total distributions or transfers in the PRIAC Guaranteed Income Fund within a calendar year exceed pre-determined thresholds, the Plan's ability to transact with the PRIAC Guaranteed Income Fund (the Fund) would be restricted and could result in the Fund not being fully benefit-responsive. Such event would also limit the Plan's ability to transact at contract value with the Plan participants. The Plan Administrator, however, believes that the occurrence of such event is not probable.

NOTE 4. INVESTMENT IN MASTER TRUST – CONTINUED

The net assets available in the Master Trust consist of the following:

	2013		2012	
	Plan Interest	Amount	Plan Interest	Amount
Investments, at fair value				
Pooled separate accounts	0%	$ -	93%	$ 34,218,030
Guaranteed income fund	0%	-	87%	33,371,471
Mutual funds	0%	-	85%	7,590,601
Net assets available for participating plans		$ -		$ 75,180,102

Respective interests in the net assets of the Master Trust are as follows:

	2013	2012
JBP Co., Inc. 401(k) Savings Plan interest	$ -	$ 67,342,765
Morgan Trailer Mfg. Co. Profit Sharing Plan interest	-	7,837,337
	$ -	$ 75,180,102

The Master Trust's investments that represented 5% or more of net assets are as follows:

	2013	2012
Guaranteed Income Fund	$ -	$ 33,371,471
Lord Abbett Fundamental Equity A Fund	-	6,199,847
Artisan Partners Mid Cap Growth Fund	-	5,703,548
Fidelity Puritan Account Fund	-	5,081,677
JP Morgan Large Cap Growth Fund	-	4,426,328
Thornburg International Blend Fund	-	4,381,170
Core Plus Bond / Reams Fund	-	4,278,437
Other investments less than 5%	-	11,737,624
	$ -	$ 75,180,102

NOTE 4. INVESTMENT IN MASTER TRUST – CONTINUED

Changes in net assets of the Master Trust for the year ended December 31, 2013, was as follows:

ADDITIONS	
Investment income	
Net appreciation in fair value of investments	
Pooled separate accounts	$ 9,020,660
Mutual funds	2,233,568
Interest and dividends	738,002
Net increase before transfers	11,992,230
Transfer in*	6,143,118
Transfer out**	(93,315,450)
Net decrease after transfers	(75,180,102)
NET ASSETS, beginning of year	75,180,102
NET ASSETS, end of year	$ -

* Includes contributions, rollovers and net participant loan activity.
** Includes benefit payment to participants.

NOTE 5. FAIR VALUE MEASUREMENTS

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

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

Pooled separate accounts: Valued at the fair market value of the underlying investments in the separate accounts held by the plan at year end.

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

Guaranteed income fund: Valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (see Note 4). Because the participants transact at contract value, fair value is determined annually for financial statement reporting purposes only. In determining the reasonableness of the methodology, the Administrative Committee evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms (for example, duration or payout date) while others are substantiated utilizing available market data (for example, swap curve rate).

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

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

	The Plan 2013	The Master Trust 2012
Level 1:		
Mutual funds:		
Blended funds	$ 8,788,472	$ 6,803,634
Growth funds	1,079,990	786,967
	9,868,462	7,590,601
Level 2:		
Pooled separate accounts		
Blended funds (a)	1,929,120	1,314,230
Value funds (b)	16,307,915	12,923,230
Growth funds (c)	15,087,160	11,275,805
International funds (d)	5,417,397	4,278,437
Fixed income funds (e)	4,177,773	4,426,328
	42,919,365	34,218,030
Level 3:		
Guaranteed income fund (f)	33,769,265	33,371,471
Total assets at fair value	$ 86,557,092	$ 75,180,102

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

(a) This category represents a separate account constructed to reflect the composition of the S&P 500® Index over the long term, while providing participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(b) This category represents the following separate accounts:

i. A fund advised by Wellington Management Company, LLP following their Quality Value style. It seeks to provide long-term total returns in excess of the Russell 1000 Value Index by investing in high-quality, undervalued, large cap companies in out-of-favor industries with less downside risk than the overall market.

ii. A fund advised by Wellington Management Company, LLP following their Mid Cap Value style. It seeks to provide long-term total returns consistently above the Russell 2500 Value Index over complete market cycles.

iii. A fund advised by American Century Investment Management, Inc., managed pursuant to their small-cap value investment strategy, investing primarily in the common stock of U.S. small capitalization companies. It seeks to outperform the Russell 2000 Value Index over rolling 3 to 5 year periods by investing in a diversified portfolio of small capitalization stocks.

iv. A separate account that invests wholly in the Fidelity Puritan® Fund. It seeks to provide high income with preservation of capital, with the potential for growth of capital.

These accounts provide participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(c) This category represents the following separate accounts:

i. A fund sub-advised by JPMorgan Investment Management. Its objective is to outperform the Russell 1000 Growth Index over a full market cycle while controlling risk. It seeks to do so by identifying companies that it believes can achieve significantly higher growth than market expectations over the next 3 to 5 years.

ii. A fund advised by Artisan Partners Limited Partnership and invests primarily in the common stocks of medium-sized companies. It seeks to achieve maximum long-term capital growth in excess of the Russell Midcap Growth and Russell Midcap Indexes, while managing portfolio risk.

iii. A fund advised by Columbus Circle Investors, following their Small Cap Growth strategy, seeking long-term capital appreciation.

These accounts provide participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

(d) This category represents a separate account that is sub-advised by Thornburg Investment Management, Inc., following their International Equity Strategy. It seeks to outperform the MSCI EAFE® Index over a full market cycle by investing primarily in non-US mid to large capitalization stocks, while providing participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(e) This category represents a separate account actively managed by Reams Asset Management (RAM) pursuant to their Core Plus strategy, which utilizes all sectors of the fixed income market including high quality investment grade, below investment grade, and non-dollar securities. RAM seeks to outperform the Barclays Capital U.S. Aggregate Bond Index over a full market cycle, while providing participants the ability to purchase and redeem units on an "as of" basis. At December 31, 2013 and 2012, there were no redemption restrictions on this fund.

(f) The Guaranteed Income Fund (GIF) is a stable value fund designed to provide safety of principal, liquidity, and a competitive rate of return. Principal and the accumulated interest are fully guaranteed by Prudential Retirement Insurance and Annuity Company (PRIAC). The GIF invests in a broadly diversified, fixed-income portfolio within PRIAC's general account. The portfolio is primarily invested in public bonds, commercial mortgages and private placement bonds. Generally, there are no restrictions on a participant's ability to redeem their investment in the fund at net asset value (NAV). See Note 4 for additional information related to the GIF.

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

The following table sets forth a summary of changes in the fair value of the Master Trust's level 3 assets for the years ended December 31, 2013 and 2012.

	2013	2012
Guaranteed income fund:		
Balance, beginning of year	$ 33,371,471	$ 33,919,692
Purchases	3,922,611	3,429,893
Sales	(4,185,305)	(3,970,914)
Other issuances and settlements	(33,108,777)	7,200
Balance, end of year	$ -	$ 33,371,471

NOTE 5. FAIR VALUE MEASUREMENTS – CONTINUED

Changes in Fair Value of Level 3 Assets and Related Gains and Losses – Continued

The following table sets forth a summary of changes in the fair value of the Plan's guaranteed income fund for the year ended December 31, 2013.

	2013
Guaranteed income fund:	
Balance, beginning of year	$ -
Purchases	33,108,777
Other issuances and settlements	392,226
Balance, end of year	$ 33,769,265

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the Statement of Changes in Net Assets Available for Benefits.

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Instrument	Contract Value approximates Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values
Guaranteed income fund	$33,769,265	Fair Value = Contract Value	Earnings at Guaranteed Crediting Rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate

NOTE 6. RELATED-PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds, pooled separate accounts and a guaranteed income fund provided through Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, F.S.B. Prudential is the record keeper and custodian for the Plan and, therefore, these transactions qualify as party-in-interest transactions. All investment fund earnings or losses posted to each Plan participant's account are net of investment management fees charged by each investment fund under the Plan.

NOTE 7. PLAN TERMINATION

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

NOTE 8. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities that are exposed to various risks such as interest rates, market and credit risks. Market values of investments may decline for a number of reasons, including changes in prevailing market and interest rates, increases in defaults and credit rating downgrades. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term and that some changes could materially affect participant account balances and the assets reported in the Statements of Net Assets Available for Benefits.

NOTE 9. TAX STATUS

The Plan obtained its latest determination letter on September 21, 2011, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since the date of the last amendment covered by the above mentioned determination letter. However, Plan management believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

US GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2010.

SUPPLEMENTARY INFORMATION

JBP CO., INC. 401(K) SAVINGS PLAN
SCHEDULE H, LINE 4a – SCHEDULE OF DELIQUENT PARTICIPANT CONTRIBUTIONS
PLAN #002 / EIN: 76-0312814
DECEMBER 31, 2013

	Participant Contributions Transferred late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if late participant loan payments are included: ☐	Contributions not corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction VFCP	
2012	$65,449				$65,449

See Independent Auditor's Report.

JBP CO., INC. 401(K) SAVINGS PLAN
SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN #002 / EIN: 76-0312814
DECEMBER 31, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost**	(e) Current Value
	American Funds	Growth Fund of America	$ -	$ 1,079,990
	American Funds	Investment Co. of America	-	776,775
	Lord Abbett Funds	Fundamental Equity A	-	8,011,697
*	Prudential RIAC	International Blend / Thornburg	-	5,417,397
*	Prudential RIAC	Large Cap Growth / JP Morgan	-	5,815,360
*	Prudential RIAC	Large Cap Value / Wellington Mgmt	-	4,332,105
*	Prudential RIAC	Mid-Cap Growth / Artisan Properties	-	7,591,651
*	Prudential RIAC	Mid Cap Value / Wellington Mgmt	-	3,985,850
*	Prudential RIAC	Small Cap Growth / Columbus	-	1,680,149
*	Prudential RIAC	Fidelity Puritan Account	-	5,837,657
*	Prudential RIAC	Dryden S&P 500 Index Fund	-	1,929,120
*	Prudential RIAC	Core Plus Bond / Reams Fund	-	4,177,773
	Prudential RIAC	Small Cap Value / American Century	-	
*		Fund		2,152,303
*	Prudential RIAC	Guaranteed income fund	-	33,769,265
	Total investments			$ 86,557,092
*	Participant loans	Varying maturity dates and interest rates ranging from 4.25% - 7.25%	-	3,630,390
			$ -	$ 90,187,482

(*) Party-in-interest
(**) Cost is not required for participant directed funds

See Independent Auditor's Report.