

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information						
1a Name of plan <u>VERTELLUS SPECIALTIES INC. 401K DEFERRED SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>006</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/1987</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>006</u>	1c Effective date of plan <u>07/01/1987</u>			
1b Three-digit plan number (PN) ▶	<u>006</u>						
1c Effective date of plan <u>07/01/1987</u>							
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>VERTELLUS SPECIALTIES INC.</u> <u>201 N. ILLINOIS STREET, STE. 1800</u> <u>INDIANAPOLIS, IN 46204</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>35-0607240</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>317-248-6517</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>325900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>35-0607240</u>		2c Sponsor's telephone number <u>317-248-6517</u>		2d Business code (see instructions) <u>325900</u>	
2b Employer Identification Number (EIN) <u>35-0607240</u>							
2c Sponsor's telephone number <u>317-248-6517</u>							
2d Business code (see instructions) <u>325900</u>							

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	09/17/2014 Date	SHELLY ALBERT Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 690
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 503
b Retired or separated participants receiving benefits	6b 6
c Other retired or separated participants entitled to future benefits.....	6c 175
d Subtotal. Add lines 6a , 6b , and 6c	6d 684
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 1
f Total. Add lines 6d and 6e	6f 685
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 675
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2J 2K 2S 2T	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

A Name of plan VERTELLUS SPECIALTIES INC. 401K DEFERRED SAVINGS PLAN	B Three-digit plan number (PN) ►	006
C Plan sponsor's name as shown on line 2a of Form 5500 VERTELLUS SPECIALTIES INC.	D Employer Identification Number (EIN) 35-0607240	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

04-2647786

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

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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)

STRATEGIC ADVISORS, INC.

04-2654524

(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?
27	ADVISOR	14885	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	6983	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ABF LG CAP VAL INST - STATE STREET	225 FRANKLIN STREET BOSTON, MA 02111	0.04%
(a) Enter service provider name as it appears on line 2		(b) Service Codes (see instructions)
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HARTFORD SMALL CO Y - HARTFORD ADM	41-0679409	0.15%
(a) Enter service provider name as it appears on line 2		(b) Service Codes (see instructions)
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MAINSTAY LG CAP GR I - NYLIM SERVI	52-2206685	0.15%

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>VERTELLUS SPECIALTIES INC. 401K DEFERRED SAVINGS PLAN</u>		B Three-digit plan number (PN) ► <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VERTELLUS SPECIALTIES INC.</u>		D Employer Identification Number (EIN) <u>35-0607240</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	49539	58183
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	9008058	8430267
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	582114	631279
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	62337843	72525959
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	71977554	81645688

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	71977554	81645688
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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)	1876386	
(B) Participants	2a(1)(B)	3289005	
(C) Others (including rollovers)	2a(1)(C)	77854	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5243245
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	980	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	26778	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		27758
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2329447	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2329447
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		11787747
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		19388197

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9694105	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		9694105
f Corrective distributions (see instructions)	2f		3889
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	14885	
(4) Other	2i(4)	7184	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		22069
j Total expenses. Add all expense amounts in column (b) and enter total	2j		9720063

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		9668134
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: VONLEHMAN AND COMPANY

(2) EIN: 35-0905417

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>VERTELLUS SPECIALTIES INC. 401K DEFERRED SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VERTELLUS SPECIALTIES INC.</u>	D Employer Identification Number (EIN) <u>35-0607240</u>

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

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

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

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

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

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

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL SCHEDULE

VERTELLUS SPECIALTIES INC.
401(k) DEFERRED SAVINGS PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Plan # 006

EIN # 35-1504652

Form 5500, Schedule H, Part IV, Item 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2013

(a)	(b)	(c)	(d)	(e)
	<u>IDENTITY OF ISSUE</u>	<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>CURRENT VALUE</u>
	ABF Large Cap Val Inst	95,878 shares	\$ 2,004,795	\$ 2,756,505
	Blackrock Infl Pro Bd Br	119,210 shares	1,361,832	1,261,242
**	Fidelity Balanced K	118,190 shares	2,368,647	2,687,650
**	Fidelity Contrafund K	62,593 shares	4,845,586	6,013,323 *
**	Fidelity Freedom K 2000	5,800 shares	69,354	70,873
**	Fidelity Freedom K 2005	938 shares	12,152	12,611
**	Fidelity Freedom K 2010	72,279 shares	954,726	1,014,072
**	Fidelity Freedom K 2015	88,417 shares	1,175,998	1,259,053
**	Fidelity Freedom K 2020	274,603 shares	3,796,272	4,086,097 *
**	Fidelity Freedom K 2025	116,909 shares	1,652,836	1,813,251
**	Fidelity Freedom K 2030	138,147 shares	1,975,984	2,191,017
**	Fidelity Freedom K 2035	60,184 shares	877,133	985,812
**	Fidelity Freedom K 2040	62,140 shares	905,736	1,023,454
**	Fidelity Freedom K 2045	46,205 shares	684,921	776,252
**	Fidelity Freedom K 2050	20,781 shares	310,058	350,575
**	Fidelity Freedom K 2055	2,879 shares	31,701	34,748
**	Fidelity Freedom K Income	76,931 shares	908,743	920,090
**	Fidelity International Discovery K	143,973 shares	4,445,328	5,816,524 *
**	Fidelity Intl Small Cap	57,905 shares	1,216,879	1,551,273
**	Fidelity Retirement Money Market	7,845,455 shares	7,845,455	7,845,455 *
**	Fidelity Total Bond Fund	691,515 shares	7,338,513	7,219,416 *
**	Fidelity US Treasury Money Market	584,812 shares	584,812	584,812
	Hartford Small Co Y	37,373 shares	801,958	1,004,582
	Mainstay Large Cap Gr I	308,648 shares	2,527,095	3,213,027
	Northern Small Cap Val	33,947 shares	511,280	705,765
	RS Partners Y	31,798 shares	1,139,259	1,299,280
	Sentinel Com Stock	107,940 shares	3,711,102	4,626,291 *
	Sptn Intl Index Adv	7,901 shares	288,946	321,328
	Vanguard Midcap Index Institutional Fund	232,036 shares	4,588,092	6,979,652 *
	Vanguard Tot Bd Mkt Sig	81,262 shares	885,242	858,123
	Vanguard Institutional Index Fund	47,482 shares	6,045,691	8,037,734 *
	Vanguard Small Cap Index Sig	76,571 shares	2,501,870	3,636,337
		Total Investments	68,367,996	80,956,224

IDENTITY OF BORROWER

**	Participant loans	Maturities from 12 to 60 months with interest rates ranging from 4.25 % to 9.25%	-	631,279
		Total Assets Held for Investment	\$ 68,367,996	\$ 81,587,503

* The Fair Value of these Investments Represents 5% or More of the Plan's Assets at December 31, 2013.

** Represents a Party in Interest to the Plan, but not a Prohibited Transaction.

**VERTELLUS SPECIALTIES INC.
401(k) DEFERRED SAVINGS PLAN**

December 31, 2013

*FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS'
REPORT INCLUDING SUPPLEMENTAL SCHEDULE*

**VERTELLUS SPECIALTIES INC.
401(k) DEFERRED SAVINGS PLAN
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INDEPENDENT AUDITORS' REPORT

Vertellus Specialties Inc.
401(k) Deferred Savings Plan
Indianapolis, Indiana

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Vertellus Specialties Inc. 401(k) Deferred Savings Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

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

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of Schedule of Assets (Held at End of Year) as of December 31, 2013 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the 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 this supplemental schedule referred to above.

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

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

VonLehman & Company Inc.

**VERTELLUS SPECIALTIES INC.
401(k) DEFERRED SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

	December 31,	
	2013	2012
<u>ASSETS</u>		
Investment, at Fair Value		
Mutual Funds	\$ 80,956,226	\$ 71,345,901
Receivables:		
Employer Contributions	58,183	49,540
Notes Receivable from Participants	<u>631,279</u>	<u>582,114</u>
Total Receivables	<u>689,462</u>	<u>631,654</u>
Net Assets Available for Benefits	<u>\$ 81,645,688</u>	<u>\$ 71,977,555</u>

See accompanying notes.

VERTELLUS SPECIALTIES INC.
401(k) DEFERRED SAVINGS PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2013	2012
Additions:		
Investment Income:		
Net Appreciation in Fair Value of Investments	\$ 8,924,103	\$ 5,558,065
Net Realized Gain on Investments	2,863,644	773,365
Interest and Dividend Income	2,330,386	1,715,933
Other Income	42	235
Total Investment Income	<u>14,118,175</u>	<u>8,047,598</u>
Interest Income on Notes Receivable from Participants	<u>28,435</u>	<u>25,425</u>
Contributions:		
Participant	3,289,004	3,167,923
Employer	1,876,386	1,883,896
Rollovers	77,854	223,945
	<u>5,243,244</u>	<u>5,275,764</u>
Total Additions	<u>19,389,854</u>	<u>13,348,787</u>
Deductions:		
Benefits Paid to Participants	(9,699,651)	(9,460,725)
Administrative Expenses	<u>(22,070)</u>	<u>(18,420)</u>
Total Deductions	<u>(9,721,721)</u>	<u>(9,479,145)</u>
Net Increase	9,668,133	3,869,642
Net Assets Available for Benefits:		
Beginning of Year	<u>71,977,555</u>	<u>68,107,913</u>
End of Year	<u>\$ 81,645,688</u>	<u>\$ 71,977,555</u>

**VERTELLUS SPECIALTIES INC.
401(k) DEFERRED SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Vertellus Specialties Inc. 401(k) Deferred Savings Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

Information about the Plan agreement is also contained in a publication entitled "Summary of Vertellus Specialties Inc. 401(k) Deferred Savings Plan." Copies of this summary are available from the Plan administrator.

General

The Plan is a contributory participant directed deferred savings arrangement designed to qualify under Section 401(k) of the Internal Revenue Code. The Plan allows employees an opportunity to save for their retirement while excluding the contribution from their current taxable income. The Plan allows for employees to be eligible immediately upon employment. The Plan's Employee Benefit Plan Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions

Employees may elect to defer 1% to 60% of their compensation. The employee may also make additional after-tax contributions to the Plan of up to 10% of their compensation. 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 (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions invested in a designated balanced fund until changes by the participant. The Company makes a safe harbor employer matching contribution on the employees' behalf based in the following formula:

Bayone Union: 100% of the first 3% of participant compensation contributed plus 50% of the next 3% of participant compensation contributed.

All other employees: 100% of the first 3% of participant compensation contributed plus 70% of the next 3% of participant compensation contributed.

In addition, the Company may make a discretionary contribution in an amount to be determined by the Board of Directors, each year.

Participant Accounts

Each participant's account is credited with the participant's contributions and the Company's matching contribution and Plan earnings. Allocations are based on participant earnings or account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

The interest of a participant in the value of his account is fully vested at all times.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

Notes Receivable from Participants

Participants may borrow from their fund accounts 50% of their vested account balance to a maximum of \$50,000, and a minimum of \$1,000. In addition, the participants must show a heavy financial need. Loan terms may not exceed five years. The loans are treated as a transfer from the investment fund of the participant into a separate loan account in the name of the participant. The interest rate is fixed over the life of the loan at the rate determined annually by the Plan sponsor benefits committee, which is set at prime rate. The interest rates range from 4.25% to 9.25%. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service, a participant will receive the value of his or her account as a lump sum distribution.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Investments Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Employee Benefit Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodians. See Note 7 for discussion of fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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 the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Operating Expenses

All expenses of maintaining the Plan are paid by the Company. Fees related to the administration of notes receivable from participants and trading fees related to certain investment funds are charged directly to the participants account and included in administrative expenses. Other investment related expenses are included in the net appreciation of fair value of investments.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Benefit Payments

Benefits are recorded when paid.

Subsequent Events

Management has evaluated subsequent events through July 29, 2014, which is the date the financial statements were available to be issued.

NOTE 3 - INVESTMENTS

The Plan's investments for 2013 and 2012 were held in trust by Fidelity Management Trust Company, the trustee.

All investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule held at December 31, 2013 and 2012, and net appreciation in fair value of investments, interest and dividends for the years then ended, were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company (the trustee of the Plan).

Investments held during the year ended December 31, 2013 appreciated in fair value by \$8,924,103. Investments held during the year ended December 31, 2012 appreciated in fair value by \$5,558,065.

	<u>Net Appreciation in Fair Value During Year</u>	<u>Fair Value at End of Year</u>
<u>Year Ended December 31, 2013</u>		
Fair Value as Determined by Quoted Market Price:		
Mutual Funds	\$ 8,924,103	\$ 72,525,959
Fair Value as Determined by Trustee Bank:		
Mutual Funds - Money Market	-	8,430,267
	<u>\$ 8,924,103</u>	<u>\$ 80,956,226</u>
<u>Year Ended December 31, 2012</u>		
Fair Value as Determined by Quoted Market Price:		
Mutual Funds	\$ 5,558,065	\$ 62,532,540
Fair Value as Determined by Trustee Bank:		
Mutual Funds - Money Market	-	8,813,361
	<u>\$ 5,558,065</u>	<u>\$ 71,345,901</u>

**VERTELLUS SPECIALTIES INC.
401(k) DEFERRED SAVINGS PLAN**

NOTE 3 - INVESTMENTS (Continued)

The following presents investments that represent 5% or more of the Plan's net assets for December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Sentinel Common Stock	\$ 4,626,291	\$ 3,698,683
Fidelity Contrafund	6,013,323	5,091,817
Fidelity International Discovery	5,816,524	5,238,519
Fidelity Retirement Money Market	7,845,455	8,813,361
Fidelity Total Bond Fund	7,219,416	8,160,183
Vanguard Institutional Index Fund	8,037,734	7,694,269
Vanguard Midcap Index Institutional Fund	6,979,652	5,800,956
Fidelity Freedom K 2020	4,086,097	-

NOTE 4 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of investment income and benefits paid per the financial statements to Form 5500:

For the year ended December 31, 2013:

	<u>Financial Statements</u>	<u>Form 5500</u>
Net Appreciation of Assets	\$ 8,924,103	\$ -
Dividend and Interest Income	2,330,386	-
Interest	-	980
Dividends	-	2,329,447
Benefits Paid to Participants	(9,699,651)	(9,697,994)
Net Investment Gain from		
Registered Investment Companies	2,863,644	11,787,747
Interest Income on Participant Loans	28,435	26,778
Rounding	-	1
Other Income	<u>42</u>	<u>-</u>
	<u>\$ 4,446,959</u>	<u>\$ 4,446,959</u>

NOTE 5 - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTION

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Additional fees incurred by the Plan for the investment management services are included in the Net Appreciation in Fair Value of Investments line item on the statement of changes in net assets available for benefits. The Plan Sponsor pays directly any other fees related to the plan's operations.

NOTE 6 - TAX STATUS

The Plan is intended to qualify under Section 401 of the Internal Revenue Code, and consequently not be subject to tax. A favorable determination was made on the Plan by the IRS on March 31, 2008.

Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more than likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to regulatory examinations for the years prior to 2008.

NOTE 7 - FAIR VALUE MEASUREMENT

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of 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 valuation methodologies include

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

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

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

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

**VERTELLUS SPECIALTIES INC.
401(k) DEFERRED SAVINGS PLAN**

NOTE 7 - FAIR VALUE MEASUREMENT (Continued)

Following is a description of the valuation methodologies used for assets 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.

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

<i>Assets at Fair Value as of December 31, 2013</i>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Blended Fund	\$17,225,557	\$ -	\$ -	\$17,225,557
Bond Investments	9,338,781	-	-	9,338,781
International	7,689,125	-	-	7,689,125
Large Cap	24,646,880	-	-	24,646,880
Mid Cap	6,979,652	-	-	6,979,652
Money Market	8,430,267	-	-	8,430,267
Small Cap	<u>6,645,964</u>	<u>-</u>	<u>-</u>	<u>6,645,964</u>
Total Assets, at Fair Value	<u>\$80,956,226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$80,956,226</u>

<i>Assets at Fair Value as of December 31, 2012</i>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Blended Fund	\$13,421,179	\$ -	\$ -	\$13,421,179
Bond Investments	10,279,495	-	-	10,279,495
International	6,379,063	-	-	6,379,063
Large Cap	21,224,170	-	-	21,224,170
Mid Cap	5,800,956	-	-	5,800,956
Money Market	9,008,058	-	-	9,008,058
Small Cap	<u>5,232,980</u>	<u>-</u>	<u>-</u>	<u>5,232,980</u>
Total Assets, at Fair Value	<u>\$71,345,901</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$71,345,901</u>

NOTE 8 - RISKS AND UNCERTAINTIES

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

NOTE 9 - PLAN TERMINATION

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

SUPPLEMENTAL SCHEDULE

VERTELLUS SPECIALTIES INC.
401(k) DEFERRED SAVINGS PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Plan # 006

EIN # 35-1504652

Form 5500, Schedule H, Part IV, Item 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2013

(a)	(b)	(c)	(d)	(e)
	<u>IDENTITY OF ISSUE</u>	<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>CURRENT VALUE</u>
	ABF Large Cap Val Inst	95,878 shares	\$ 2,004,795	\$ 2,756,505
	Blackrock Infl Pro Bd Br	119,210 shares	1,361,832	1,261,242
**	Fidelity Balanced K	118,190 shares	2,368,647	2,687,650
**	Fidelity Contrafund K	62,593 shares	4,845,586	6,013,323 *
**	Fidelity Freedom K 2000	5,800 shares	69,354	70,873
**	Fidelity Freedom K 2005	938 shares	12,152	12,611
**	Fidelity Freedom K 2010	72,279 shares	954,726	1,014,072
**	Fidelity Freedom K 2015	88,417 shares	1,175,998	1,259,053
**	Fidelity Freedom K 2020	274,603 shares	3,796,272	4,086,097 *
**	Fidelity Freedom K 2025	116,909 shares	1,652,836	1,813,251
**	Fidelity Freedom K 2030	138,147 shares	1,975,984	2,191,017
**	Fidelity Freedom K 2035	60,184 shares	877,133	985,812
**	Fidelity Freedom K 2040	62,140 shares	905,736	1,023,454
**	Fidelity Freedom K 2045	46,205 shares	684,921	776,252
**	Fidelity Freedom K 2050	20,781 shares	310,058	350,575
**	Fidelity Freedom K 2055	2,879 shares	31,701	34,748
**	Fidelity Freedom K Income	76,931 shares	908,743	920,090
**	Fidelity International Discovery K	143,973 shares	4,445,328	5,816,524 *
**	Fidelity Intl Small Cap	57,905 shares	1,216,879	1,551,273
**	Fidelity Retirement Money Market	7,845,455 shares	7,845,455	7,845,455 *
**	Fidelity Total Bond Fund	691,515 shares	7,338,513	7,219,416 *
**	Fidelity US Treasury Money Market	584,812 shares	584,812	584,812
	Hartford Small Co Y	37,373 shares	801,958	1,004,582
	Mainstay Large Cap Gr I	308,648 shares	2,527,095	3,213,027
	Northern Small Cap Val	33,947 shares	511,280	705,765
	RS Partners Y	31,798 shares	1,139,259	1,299,280
	Sentinel Com Stock	107,940 shares	3,711,102	4,626,291 *
	Sptn Intl Index Adv	7,901 shares	288,946	321,328
	Vanguard Midcap Index Institutional Fund	232,036 shares	4,588,092	6,979,652 *
	Vanguard Tot Bd Mkt Sig	81,262 shares	885,242	858,123
	Vanguard Institutional Index Fund	47,482 shares	6,045,691	8,037,734 *
	Vanguard Small Cap Index Sig	76,571 shares	2,501,870	3,636,337
		Total Investments	68,367,996	80,956,224

IDENTITY OF BORROWER

**	Participant loans	Maturities from 12 to 60 months with interest rates ranging from 4.25 % to 9.25%	-	631,279
		Total Assets Held for Investment	\$ 68,367,996	\$ 81,587,503

* The Fair Value of these Investments Represents 5% or More of the Plan's Assets at December 31, 2013.

** Represents a Party in Interest to the Plan, but not a Prohibited Transaction.