

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>FRANK CALANDRA INC. AND SUBSIDIARIES 401(K) 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>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>10/01/2001</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>10/01/2001</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>10/01/2001</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>FRANK CALANDRA INC.</u> <u>258 KAPPA DRIVE</u> <u>PITTSBURGH, PA 15238</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>25-0998292</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>412-963-9071</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>25-0998292</u>	2c Sponsor's telephone number <u>412-963-9071</u>	2d Business code (see instructions) <u>332110</u>	
2b Employer Identification Number (EIN) <u>25-0998292</u>					
2c Sponsor's telephone number <u>412-963-9071</u>					
2d Business code (see instructions) <u>332110</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/18/2014	FRANK CALANDRA JR
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/18/2014	FRANK CALANDRA JR
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	1401
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	1201
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	174
d Subtotal. Add lines 6a , 6b , and 6c		6d	1375
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	1
f Total. Add lines 6d and 6e		6f	1376
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1176
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	26
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 2K 2H 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

A Name of plan <u>FRANK CALANDRA INC. AND SUBSIDIARIES 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FRANK CALANDRA INC.</u>	D Employer Identification Number (EIN) <u>25-0998292</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

<u>AMERICAN BEACON</u>	<u>4151 AMON CARTER BLVD</u> <u>FORT WORTH, TX 76155</u>
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(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

<u>AMERICAN CENTURY</u>	<u>PO BOX 419200</u> <u>KANSAS CITY, MO 64141</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>AMERICAN FUNDS</u>	<u>333 SOUTH HOPE STREET</u> <u>LOS ANGELES, CA 90071</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>BLACKROCK EQUITY</u>	<u>40 EAST 52ND STREET</u> <u>NEW YORK, NY 10022</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

DREYFUS

144 GLENN CURTISS BLVD.
UNIONDALE, NY 11556

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

GOLDMAN SACHS

200 WEST STREET
NEW YORK, NY 10004

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

INVESCO FUNDS

1555 PEACHTREE STREET, N.E.
ATLANTA, GA 30309

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

PIMCO

840 NEWPORT CENTER DRIVE
SUITE 100
NEWPORT BEACH, CA 92660

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

PIONEER

60 STATE STREET
BOSTON, MA 02109

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

PNC

620 LIBERTY AVENUE
PITTSBURGH, PA 15222

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

ROYCE

745 FIFTH AVENUE
NEW YORK, NY 10151

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

T. ROWE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

VANGUARD

100 VANGUARD BLVD.
MALVERN, PA 19355

(b) Enter name and EIN or address of person who provided you disclosures 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)

PNC BANK, N.A.

25-1211909

(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?
25 59 60 63	TRUSTEE	90619	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 ☐

(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
PNC BANK, NATIONAL ASSOCIATION	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.	
AMERICAN BEACON LARGE CAP VALUE FUN 4151 AMON CARTER BLVD., MD 2450 FORT WORTH, TX 76155	35 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	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.	
AMERICAN CENTURY MID CAP VALUE FUND P.O. BOX 419385 KANSAS CITY, MO 64141	35 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	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.	
AMERICAN CENTURY STRATEGIC ALLOCATI P.O. BOX 419385 KANSAS CITY, MO 64141	35 BASIS POINTS ANNUALLY-60	

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
PNC BANK, NATIONAL ASSOCIATION	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN CENTURY STRATEGIC ALLOCATI P.O. BOX 419385 KANSAS CITY, MO 64141	35 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN FUNDS - EUROPACIFIC GROWTH 333 SOUTH HOPE STREET LOS ANGELES, CA 90071	25 BASIS POINTS ANNUALLY-63 5 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2		
PNC BANK, NATIONAL ASSOCIATION	60 63	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN FUNDS - GROWTH FUND OF AME 333 SOUTH HOPE STREET LOS ANGELES, CA 90071	25 BASIS POINTS ANNUALLY-63 5 BASIS POINTS ANNUALLY-60	

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
PNC BANK, NATIONAL ASSOCIATION	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.
BLACKROCK INTERNATIONAL OPPORTUNITI 40 EAST 52ND STREET NEW YORK, NY 10022		25 BASIS POINTS ANNUALLY-60
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	59 60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DREYFUS MIDCAP INDEX FUND 200 PARK AVENUE NEW YORK, NY 10166		10 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-59
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	59 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.
GOLDMAN SACHS GROWTH OPPORTUNITIES 32 OLD SLIP NEW YORK, NY 10005		15 BASIS POINTS ANNUALLY-60 10 BASIS POINTS ANNUALLY-59

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
PNC BANK, NATIONAL ASSOCIATION	59	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.		
GOLDMAN SACHS SMALL CAP VALUE FUND 32 OLD SLIP NEW YORK, NY 10005	10 BASIS POINTS ANNUALLY-59	
(a) Enter service provider name as it appears on line 2		
(b) Service Codes (see instructions)		
(c) Enter amount of indirect compensation		
PNC BANK, NATIONAL ASSOCIATION	59 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.		
INVESCO MID CAP CORE EQUITY FUND R5 1555 PEACHTREE STREET, N.E. ATLANTA, GA 30309	10 BASIS POINTS ANNUALLY-60 5 BASIS POINTS ANNUALLY-59	
(a) Enter service provider name as it appears on line 2		
(b) Service Codes (see instructions)		
(c) Enter amount of indirect compensation		
PNC BANK, NATIONAL ASSOCIATION	63	0
(d) Enter name and EIN (address) of source of indirect compensation		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.		
PIMCO TOTAL RETURN FUND ADMIN 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	25 BASIS POINTS ANNUALLY-63	

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
PNC BANK, NATIONAL ASSOCIATION	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.
PIONEER MID CAP VALUE	60 STATE STREET FLOOR 18 BOSTON, MA 02109	25 BASIS POINTS ANNUALLY-60
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	59	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.
PNC INVESTMENT CONTRACT FUND Y	620 LIBERTY AVENUE PITTSBURGH, PA 15222	50 BASIS POINTS ANNUALLY-59
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	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.
ROYCE LOW-PRICED STOCK FUND INVESTM	745 5TH AVENUE, 24TH FLOOR NEW YORK, NY 10151	10 BASIS POINTS ANNUALLY-60

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
PNC BANK, NATIONAL ASSOCIATION	60 63	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.	
T. ROWE PRICE RETIREMENT 2010 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	25 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	60 63	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.	
T. ROWE PRICE RETIREMENT 2020 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	25 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	60 63	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.	
T. ROWE PRICE RETIREMENT 2030 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	25 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60	

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
PNC BANK, NATIONAL ASSOCIATION	60 63	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.
T. ROWE PRICE RETIREMENT 2040 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	25 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK, NATIONAL ASSOCIATION	60 63	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.
T. ROWE PRICE RETIREMENT 2050 FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	25 BASIS POINTS ANNUALLY-63 15 BASIS POINTS ANNUALLY-60

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

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

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

SCHEDULE H (Form 5500) <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>FRANK CALANDRA INC. AND SUBSIDIARIES 401(K) PLAN</u>		B Three-digit plan number (PN) ► <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FRANK CALANDRA INC.</u>		D Employer Identification Number (EIN) <u>25-0998292</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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	57174	60600
(2) Participant contributions.....	1b(2)		74013
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	183612	739631
(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)	1943699	2267436
(9) Value of interest in common/collective trusts	1c(9)	5135817	5073131
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	51090673	65800579
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(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	58410975	74015390

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	108994	98084
k Total liabilities (add all amounts in lines 1g through 1j)	1k	108994	98084

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	58301981	73917306
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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)	3946662	
(B) Participants	2a(1)(B)	4660214	
(C) Others (including rollovers)	2a(1)(C)	89294	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		8696170
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)	60656	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		60656
(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)	1984457	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1984457
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	18928975	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	17748454	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		1180521
(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)		48495
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		8162579
c Other income	2c		72
d Total income. Add all income amounts in column (b) and enter total	2d		20132950

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4416505	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	10501	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		4427006
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	90619	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		90619
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4517625

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		15615325
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: SCHNEIDER DOWNS & CO., INC.

(2) EIN: 25-1408703

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		1000000
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

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2013</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013					
A Name of plan FRANK CALANDRA INC. AND SUBSIDIARIES 401(K) PLAN				B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 FRANK CALANDRA INC.				D Employer Identification Number (EIN) 25-0998292	
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): 25-1211909					
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					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.					
Schedule R (Form 5500) 2013 v. 130118					

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): _____

FRANK CALANDRA, INC. AND
SUBSIDIARIES 401(K) PLAN
Pittsburgh, Pennsylvania

Financial Statements
and
Supplementary Financial Information
As of December 31, 2013 and 2012 and
for the year ended December 31, 2013
and Independent Auditors' Report Thereon



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INDEPENDENT AUDITORS' REPORT

The Administrative Committee
Frank Calandra, Inc. and Subsidiaries 401(k) Plan
Pittsburgh, Pennsylvania

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matters 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 5, which was certified by PNC Bank, NA, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013 and schedule of reportable transactions are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

Report on Form and Content in Compliance With DOL's 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Schneider Downs & Co., Inc.

Pittsburgh, Pennsylvania
September 5, 2014

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31	
	2013	2012
ASSETS		
Investments at fair value (See Notes 3 and 4)	\$71,706,740	\$56,592,434
RECEIVABLES		
Participant contributions	74,013	-
Employer contribution	60,600	57,174
Notes receivable from participants	2,267,436	1,943,699
	<u>2,402,049</u>	<u>2,000,873</u>
	74,108,789	58,593,307
LIABILITIES		
Excess contributions payable	<u>98,084</u>	<u>108,994</u>
NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE	74,010,705	58,484,313
ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS	<u>(93,399)</u>	<u>(182,332)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$73,917,306</u></u>	<u><u>\$58,301,981</u></u>

See accompanying notes to the financial statements.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS:

Investment income:

Net appreciation in fair value of investments (see Note 3)	\$ 9,391,667
Dividends	1,984,457
	<u>11,376,124</u>

Interest income on notes receivable from participants	60,656
---	--------

Contributions:

Employer	3,946,662
Participants	4,660,214
Rollovers	89,294
	<u>8,696,170</u>

Total Additions	20,132,950
-----------------	------------

DEDUCTIONS:

Benefits paid to participants	4,427,006
Administrative expenses	90,619
	<u>4,517,625</u>

Total Deductions	<u>4,517,625</u>
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Net Increase	15,615,325
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>58,301,981</u>
End of year	<u><u>\$73,917,306</u></u>

See accompanying notes to the financial statements.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Frank Calandra, Inc. and Subsidiaries 401(k) Plan (Plan) provides only general information. Participants should refer to the Plan document for a complete description of the Plan.

General - The Plan covers substantially all U.S. employees of Frank Calandra, Inc. and Subsidiaries (Plan Sponsor) and J-Lok Co. and Jennchem, LLC, affiliated companies of the Plan Sponsor. Plan eligibility is achieved by attaining the age of 18 and completing one year of service (defined as 1,000 hours in any plan year). Active employees can enter the Plan on the first day of each quarter following satisfaction of these requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions - An employee participating may elect to make salary reduction contributions to the Plan through payroll deductions based on a percentage of the participant's earnings not to exceed 100% of such earnings, subject to Internal Revenue Code (IRC) limitations.

At the discretion of the Plan administrator, eligible employees may be permitted to deposit into the Plan distributions received from other plans. Each rollover will be placed in a separate account called a "participant's rollover account," and all monies are 100% vested.

For each plan year in which there are sufficient current profits or accumulated earnings to do so, and subject to the provisions of the Plan and Section 404(a)(3) of the IRC, the Plan Sponsor contributes a matching percentage of each eligible participant's monthly contributions. The Plan Sponsor matched between 125% - 75% of eligible participant contributions in 2013 and 2012.

All contributions by participants and contributions made on their behalf are participant-directed.

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

Vesting - Each participant's before-tax contributions and income earned on those contributions are 100% vested and nonforfeitable at all times. A participant's account may, however, be distributed only in the event of severance from service, hardship, as defined in the Plan, or attainment of age 59-1/2. Employer matching contributions credited to a participant's account vest based on years of service, in accordance with the following schedule.

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
2 but less than 3 years	20%
3 but less than 4 years	40%
4 but less than 5 years	60%
5 but less than 6 years	80%
6 years or more	100%

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants - The Plan allows for notes receivable from participants (subject to a minimum of \$1,000 and a maximum of \$50,000), which are deducted from the participant's account and are repaid by means of payroll deductions. Notes receivable from participants are required to be repaid within 60 months from the date on which the note is originally granted and are secured by the underlying participant account. The note interest rate is calculated based upon the prime rate on the date of note issuance, and it remains fixed for the full term of the note. A participant may only have one note outstanding at any given time.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Interest income is recorded on the accrual basis, and related fees are recorded as administrative expense and are expensed as they are incurred. No allowance for credit loss has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan payments and the Plan administrator deems the participant loan balance to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits - Benefit payments are recorded when paid from the assets of the Plan to participants. Participants continue to share in the income, gains and losses of Plan assets until they receive their benefits under the Plan.

Forfeited Accounts - Forfeitures attributable to the Plan Sponsor's contributions are reallocated to the active participants' accounts. Total forfeitures available for use by the Plan totaled approximately \$183,000 and \$174,000 at December 31, 2013 and 2012, respectively. The Plan reallocated approximately \$167,000 of forfeitures during the year ended December 31, 2013.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant policies consistently applied by management in the preparation of the accompanying financial statements follows:

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

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The statement of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

The PNC Investment Contract Fund seeks to provide an income rate of return while attempting to maintain a stable principal value. The fund may invest in investment contracts issued by insurance companies (GIC), cash equivalents and synthetic investment contracts (Synthetic GIC). (A Synthetic GIC is a diversified investment-grade portfolio of fixed-income instruments that is "wrapped" by an investment contract with an insurance company.) The current duration of the fund is less than three years.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) 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.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See Note 4 for a discussion of fair value measurement.) 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.

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2013 excess contributions to the applicable participants prior to March 15, 2013.

Payment of Benefits - Benefits are recorded when paid.

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

Subsequent Events - The Plan has evaluated subsequent events through September 5, 2014, the date the financial statements were available to be issued.

NOTE 3 - INVESTMENTS

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

	<u>2013</u>	<u>2012</u>
T. Rowe Price Retirement 2020 Fund Adv	\$ 5,794,674	\$ 4,025,342
PNC Investment Contract Fund, at contract value	5,073,131	5,135,817
Growth Fund of America	4,814,815	3,212,753
American Century European Pacific Advisor Fund *	3,935,798	2,862,975
PIMCO Total Return Adm Fund	3,793,783	4,502,111

* These funds were greater than 5% of net assets available for benefits as of December 31, 2013 but was less than 5% as of December 31, 2012

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 3 - INVESTMENTS (Continued)

For the year ended December 31, 2013, the Plan's realized and unrealized appreciation (including investments bought, sold and held during the year) in fair value of investments was as follows:

	Net Appreciation In Fair Value
Mutual funds	\$ 9,343,172
Guaranteed investment contract	48,495
	<u>\$ 9,391,667</u>

NOTE 4 - 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) and the lowest priority to unobservable inputs (Level 3). The three Levels of the fair value hierarchy 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;
- 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 4 - FAIR VALUE MEASUREMENT (Continued)

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 and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Guaranteed Investment Contract - The PNC Investment Contract Fund invests in two actively managed synthetic guaranteed investment contracts (SGICs). The SGICs are nontradable contracts, backed by wrapper agreements, that guarantee (with some exceptions), return of principal and a specific minimum rate of return.

The fair values of SGICs are generally determined by discounting the scheduled future payments required under the contract using an interpolated market rate for contracts with similar maturities to the average remaining life of the SGIC being valued. The securities supporting the SGICs and the wrapper agreements are reported at fair value. Since 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 Investment 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 while others are substantiated utilizing available market data.

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

Investments at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 739,631	-	-	\$ 739,631
Mutual funds:				
Fixed income	24,562,262	-	-	24,562,262
Growth	14,480,424	-	-	14,480,424
Equity	14,130,800	-	-	14,130,800
Blend	8,268,728	-	-	8,268,728
Value	4,358,365	-	-	4,358,365
Total mutual funds	65,800,579	-	-	65,800,579
Guaranteed investment contract	-	\$ 5,166,530	-	5,166,530
	\$ 66,540,210	\$ 5,166,530	-	\$ 71,706,740

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 4 - FAIR VALUE MEASUREMENT (Continued)

Investments at Fair Value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 183,612	-	-	\$ 183,612
Mutual funds:				
Fixed income	20,169,476	-	-	20,169,476
Equity	11,854,630	-	-	11,854,630
Growth	10,382,778	-	-	10,382,778
Value	6,887,804	-	-	6,887,804
Blend	1,795,985	-	-	1,795,985
Total mutual funds	51,090,673	-	-	51,090,673
Guaranteed investment contract	-	\$ 5,318,149	-	5,318,149
	<u>\$ 51,274,285</u>	<u>\$ 5,318,149</u>	<u>-</u>	<u>\$ 56,592,434</u>

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques might require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Plan has evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2013, there were no transfers in or out of Levels 2 or 3.

NOTE 5 - CERTIFIED INVESTMENTS

Other than the fair value of the guaranteed investment contract (GIC) and the related adjustment from fair value to contract value for fully benefit-responsive investment contracts, certain information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2013 and 2012, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2013 was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by PNC Bank, NA (the trustee of the Plan). The contract value of the GIC was certified by the trustee.

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

Certain Plan investments are mutual funds, money market funds and common collective funds managed by PNC Bank, N.A., which is a trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the plan for the investment management services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly any other fees related to the plan's operations.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 7 - 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 the ERISA. In the event of Plan termination, participants would become 100% vested in their employee contributions.

NOTE 8 - TAX STATUS

The underlying nonstandardized prototype plan has received an opinion letter from the IRS dated March 31, 2008, stating that the form of the Plan is qualified under Section 401(a) of the IRC, and therefore, the related trust is tax-exempt. In accordance with IRS Procedure 2002-6 and Announcement 2001-77, the Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes 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 likely than not would not be sustained upon examination by the IRS. 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 that the Plan is no longer subject of income tax examinations for years prior to 2010.

NOTE 9 - RISK AND UNCERTAINTIES

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

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SUPPLEMENTARY FINANCIAL INFORMATION

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Mutual Funds:			
	T. Rowe Price	Retirement 2020 Fund Adv	N/A	\$ 5,794,674
	American Funds	American Growth Fund	N/A	4,814,815
	American Funds	American Century European Pacific Advisor Fund	N/A	3,935,798
	PIMCO	Total Return Adm Fund	N/A	3,793,783
	T. Rowe Price	Retirement 2030 Fund Adv	N/A	3,677,249
	Goldman Sachs	Small Cap Value Fund	N/A	3,613,817
	T. Rowe Price	Retirement 2040 Fund Adv	N/A	3,329,705
	Vanguard	Total Bond Market Fund	N/A	2,954,133
	Goldman Sachs	Growth Opportunity Fund	N/A	2,522,062
	PIMCO	FDS Total Return Bond Fund	N/A	2,389,531
	American Funds	American Beacon LargeCap Fund	N/A	2,339,017
	T. Rowe Price	Value Fund	N/A	2,263,152
	Dreyfus	MidCap Index Fund	N/A	2,238,151
	American Funds	American Century Aggressive Fund	N/A	2,172,958
	American Funds	American Century Investments MidCap Value Fund	N/A	2,019,348
	T. Rowe Price	Growth Stock Fund	N/A	1,921,495
	iShares	Core S&P 500 Index Fund	N/A	1,892,887
	T. Rowe Price	Retirement 2050 Fund Adv	N/A	1,532,286
	Artisan Funds	International Fund	N/A	1,450,084
	American Funds	American Century Conservative Fund	N/A	1,422,044
	Harbor Funds	Harbor International Fund	N/A	1,356,268
	iShares	Russell 1000 Value Index Fund	N/A	1,180,798
	BlackRock	International Opportunity	N/A	1,034,791
	Prudential	Jennison 20/20 Focus Fund	N/A	1,031,515
	Vanguard	500 Index Signal Fund	N/A	994,716
	Sub-Total Mutual Funds			61,675,077

See independent auditors' report.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(Continued)

(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
	Balance Forward Mutual Funds			\$61,675,077
	iShares	Russell 1000 Growth Index Fund	N/A	981,721
	iShares	Barclays 1-3 year Treasury Fund	N/A	585,682
	Goldman Sachs	MC Value Fund	N/A	557,834
	T. Rowe Price	Retirement 2010 Fund Adv	N/A	505,219
	Vanguard	Vanguard REIT	N/A	349,528
	iShares	Russell MidCap Growth Fund	N/A	299,731
	Calamos	Growth Fund	N/A	283,226
	Artisian Funds	Artisian Small Cap Value Fund	N/A	274,340
	Baron Funds	Small Cap Fund	N/A	253,124
	iShares	Russell 2000 Growth Index Fund	N/A	35,097
	Total Mutual Funds			65,800,579
	Money Market Fund:			
*	BlackRock Money Market			739,631
	Government Investment Contract:			
*	PNC Investment Contract Fund			5,166,530
	Total Investments			71,706,740
	Notes receivable from participants	Five-year maturities bearing interest at prime rate on date of note issuance ranging from 3.25% to 8.25%		2,267,436
				\$73,974,176

* Party-in-interest

See independent auditors' report.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net (Loss) Gain
<u>Series of transactions in excess of 5% of plan assets</u>						
* PNC Bank, N.A.	Goldman Sachs SmallCap Value Fund (1)	\$3,725,496	-	-	\$3,725,496	-
* PNC Bank, N.A.	Goldman Sachs SmallCap Value Fund (1)	-	\$695,974	\$626,982	-	\$68,992

(1) Represents 42 sales transactions and 70 purchase transactions

* Party-in-interest.

See accompanying notes to the financial statements.

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CERTIFICATION FOR ENCLOSURE WITH FORM 5500

April 2014

Re: *PNC Investment Contract Fund*
Audited Financials 2013

Dear Plan Sponsor:

As a part of our ongoing commitment to you enclosed you will find the annual audited financial statement for the PNC Investment Contract Fund for 2013. Our records indicate your plan held a position in the fund as of December 31, 2013.

We certify that pursuant to Department of Labor Regulations §2520.103-9(c) the Fund Trustee will file with the Department of Labor on or before the filing due date a Form 5500 for the 2013 calendar year for the collective trust listed below. This filing will include an annual Statement of Assets and Liabilities for the following PNC Bank Collective Investment Trust Funds held by Employee Benefits plans:

FUND	TRUST NO.	FUND EIN
PNC EBT Investment Contract Fund	1028398	25-1197336

As always, if you have any questions or need any additional information, please do not hesitate to contact us at 800-762-0061.

I, Sherri L. Painter, Senior Vice President, certify the accuracy and completeness of the information provided in this certification and in the above-described Statement of Assets and Liabilities.

Sincerely,

A handwritten signature in cursive script that reads "Sherri L. Painter".

Sherri L. Painter
Senior Vice President
Director, Vested Interest Plan Administration

Cc: Enclosure

The PNC Financial Services Group, Inc. ("PNC") uses the service marks "PNC Wealth Management", "PNC Institutional Investments" and "Hawthorn PNC Family Wealth" to provide investment and wealth management, fiduciary services, non-discretionary defined contribution plan services and investment options, FDIC-insured banking products and services and lending of funds through its subsidiary, PNC Bank, National Association, which is a **Member FDIC**, and uses the service marks "PNC Wealth Management" and "Hawthorn PNC Family Wealth" to provide certain fiduciary and agency services through its subsidiary, PNC Delaware Trust Company. PNC does not provide legal, tax or accounting advice. PNC does not provide investment advice to Vested Interest plan sponsors or participants.

Investments: Not FDIC Insured. No Bank Guarantee. May Lose Value.

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A member of The PNC Financial Services Group
Two PNC Plaza 620 Liberty Avenue Pittsburgh Pennsylvania 15222
www.pnc.com

FRANK CALANDRA, INC. AND
SUBSIDIARIES 401(K) PLAN
Pittsburgh, Pennsylvania

Financial Statements
and
Supplementary Financial Information
As of December 31, 2013 and 2012 and
for the year ended December 31, 2013
and Independent Auditors' Report Thereon



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INDEPENDENT AUDITORS' REPORT

The Administrative Committee
Frank Calandra, Inc. and Subsidiaries 401(k) Plan
Pittsburgh, Pennsylvania

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matters 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 5, which was certified by PNC Bank, NA, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013 and schedule of reportable transactions are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

Report on Form and Content in Compliance With DOL's 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Schneider Downs & Co., Inc.

Pittsburgh, Pennsylvania
September 5, 2014

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31	
	2013	2012
ASSETS		
Investments at fair value (See Notes 3 and 4)	\$71,706,740	\$56,592,434
RECEIVABLES		
Participant contributions	74,013	-
Employer contribution	60,600	57,174
Notes receivable from participants	2,267,436	1,943,699
	<u>2,402,049</u>	<u>2,000,873</u>
	74,108,789	58,593,307
LIABILITIES		
Excess contributions payable	<u>98,084</u>	<u>108,994</u>
NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE	74,010,705	58,484,313
ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS	<u>(93,399)</u>	<u>(182,332)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$73,917,306</u></u>	<u><u>\$58,301,981</u></u>

See accompanying notes to the financial statements.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS:

Investment income:

Net appreciation in fair value of investments (see Note 3)	\$ 9,391,667
Dividends	1,984,457
	<u>11,376,124</u>

Interest income on notes receivable from participants	60,656
---	--------

Contributions:

Employer	3,946,662
Participants	4,660,214
Rollovers	89,294
	<u>8,696,170</u>

Total Additions	20,132,950
-----------------	------------

DEDUCTIONS:

Benefits paid to participants	4,427,006
Administrative expenses	90,619
	<u>4,517,625</u>

Total Deductions	<u>4,517,625</u>
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Net Increase	15,615,325
--------------	------------

NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>58,301,981</u>
End of year	<u><u>\$73,917,306</u></u>

See accompanying notes to the financial statements.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Frank Calandra, Inc. and Subsidiaries 401(k) Plan (Plan) provides only general information. Participants should refer to the Plan document for a complete description of the Plan.

General - The Plan covers substantially all U.S. employees of Frank Calandra, Inc. and Subsidiaries (Plan Sponsor) and J-Lok Co. and Jennchem, LLC, affiliated companies of the Plan Sponsor. Plan eligibility is achieved by attaining the age of 18 and completing one year of service (defined as 1,000 hours in any plan year). Active employees can enter the Plan on the first day of each quarter following satisfaction of these requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions - An employee participating may elect to make salary reduction contributions to the Plan through payroll deductions based on a percentage of the participant's earnings not to exceed 100% of such earnings, subject to Internal Revenue Code (IRC) limitations.

At the discretion of the Plan administrator, eligible employees may be permitted to deposit into the Plan distributions received from other plans. Each rollover will be placed in a separate account called a "participant's rollover account," and all monies are 100% vested.

For each plan year in which there are sufficient current profits or accumulated earnings to do so, and subject to the provisions of the Plan and Section 404(a)(3) of the IRC, the Plan Sponsor contributes a matching percentage of each eligible participant's monthly contributions. The Plan Sponsor matched between 125% - 75% of eligible participant contributions in 2013 and 2012.

All contributions by participants and contributions made on their behalf are participant-directed.

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

Vesting - Each participant's before-tax contributions and income earned on those contributions are 100% vested and nonforfeitable at all times. A participant's account may, however, be distributed only in the event of severance from service, hardship, as defined in the Plan, or attainment of age 59-1/2. Employer matching contributions credited to a participant's account vest based on years of service, in accordance with the following schedule.

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
2 but less than 3 years	20%
3 but less than 4 years	40%
4 but less than 5 years	60%
5 but less than 6 years	80%
6 years or more	100%

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants - The Plan allows for notes receivable from participants (subject to a minimum of \$1,000 and a maximum of \$50,000), which are deducted from the participant's account and are repaid by means of payroll deductions. Notes receivable from participants are required to be repaid within 60 months from the date on which the note is originally granted and are secured by the underlying participant account. The note interest rate is calculated based upon the prime rate on the date of note issuance, and it remains fixed for the full term of the note. A participant may only have one note outstanding at any given time.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Interest income is recorded on the accrual basis, and related fees are recorded as administrative expense and are expensed as they are incurred. No allowance for credit loss has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan payments and the Plan administrator deems the participant loan balance to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits - Benefit payments are recorded when paid from the assets of the Plan to participants. Participants continue to share in the income, gains and losses of Plan assets until they receive their benefits under the Plan.

Forfeited Accounts - Forfeitures attributable to the Plan Sponsor's contributions are reallocated to the active participants' accounts. Total forfeitures available for use by the Plan totaled approximately \$183,000 and \$174,000 at December 31, 2013 and 2012, respectively. The Plan reallocated approximately \$167,000 of forfeitures during the year ended December 31, 2013.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant policies consistently applied by management in the preparation of the accompanying financial statements follows:

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

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The statement of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

The PNC Investment Contract Fund seeks to provide an income rate of return while attempting to maintain a stable principal value. The fund may invest in investment contracts issued by insurance companies (GIC), cash equivalents and synthetic investment contracts (Synthetic GIC). (A Synthetic GIC is a diversified investment-grade portfolio of fixed-income instruments that is "wrapped" by an investment contract with an insurance company.) The current duration of the fund is less than three years.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) 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.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See Note 4 for a discussion of fair value measurement.) 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.

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2013 excess contributions to the applicable participants prior to March 15, 2013.

Payment of Benefits - Benefits are recorded when paid.

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

Subsequent Events - The Plan has evaluated subsequent events through September 5, 2014, the date the financial statements were available to be issued.

NOTE 3 - INVESTMENTS

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

	<u>2013</u>	<u>2012</u>
T. Rowe Price Retirement 2020 Fund Adv	\$ 5,794,674	\$ 4,025,342
PNC Investment Contract Fund, at contract value	5,073,131	5,135,817
Growth Fund of America	4,814,815	3,212,753
American Century European Pacific Advisor Fund *	3,935,798	2,862,975
PIMCO Total Return Adm Fund	3,793,783	4,502,111

* These funds were greater than 5% of net assets available for benefits as of December 31, 2013 but was less than 5% as of December 31, 2012

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 3 - INVESTMENTS (Continued)

For the year ended December 31, 2013, the Plan's realized and unrealized appreciation (including investments bought, sold and held during the year) in fair value of investments was as follows:

	Net Appreciation In Fair Value
Mutual funds	\$ 9,343,172
Guaranteed investment contract	48,495
	<u>\$ 9,391,667</u>

NOTE 4 - 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) and the lowest priority to unobservable inputs (Level 3). The three Levels of the fair value hierarchy 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;
- 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 4 - FAIR VALUE MEASUREMENT (Continued)

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 and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Guaranteed Investment Contract - The PNC Investment Contract Fund invests in two actively managed synthetic guaranteed investment contracts (SGICs). The SGICs are nontradable contracts, backed by wrapper agreements, that guarantee (with some exceptions), return of principal and a specific minimum rate of return.

The fair values of SGICs are generally determined by discounting the scheduled future payments required under the contract using an interpolated market rate for contracts with similar maturities to the average remaining life of the SGIC being valued. The securities supporting the SGICs and the wrapper agreements are reported at fair value. Since 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 Investment 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 while others are substantiated utilizing available market data.

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

Investments at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 739,631	-	-	\$ 739,631
Mutual funds:				
Fixed income	24,562,262	-	-	24,562,262
Growth	14,480,424	-	-	14,480,424
Equity	14,130,800	-	-	14,130,800
Blend	8,268,728	-	-	8,268,728
Value	4,358,365	-	-	4,358,365
Total mutual funds	65,800,579	-	-	65,800,579
Guaranteed investment contract	-	\$ 5,166,530	-	5,166,530
	\$ 66,540,210	\$ 5,166,530	-	\$ 71,706,740

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 4 - FAIR VALUE MEASUREMENT (Continued)

Investments at Fair Value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 183,612	-	-	\$ 183,612
Mutual funds:				
Fixed income	20,169,476	-	-	20,169,476
Equity	11,854,630	-	-	11,854,630
Growth	10,382,778	-	-	10,382,778
Value	6,887,804	-	-	6,887,804
Blend	1,795,985	-	-	1,795,985
Total mutual funds	51,090,673	-	-	51,090,673
Guaranteed investment contract	-	\$ 5,318,149	-	5,318,149
	<u>\$ 51,274,285</u>	<u>\$ 5,318,149</u>	<u>-</u>	<u>\$ 56,592,434</u>

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques might require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Plan has evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2013, there were no transfers in or out of Levels 2 or 3.

NOTE 5 - CERTIFIED INVESTMENTS

Other than the fair value of the guaranteed investment contract (GIC) and the related adjustment from fair value to contract value for fully benefit-responsive investment contracts, certain information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2013 and 2012, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2013 was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by PNC Bank, NA (the trustee of the Plan). The contract value of the GIC was certified by the trustee.

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

Certain Plan investments are mutual funds, money market funds and common collective funds managed by PNC Bank, N.A., which is a trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the plan for the investment management services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly any other fees related to the plan's operations.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 7 - 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 the ERISA. In the event of Plan termination, participants would become 100% vested in their employee contributions.

NOTE 8 - TAX STATUS

The underlying nonstandardized prototype plan has received an opinion letter from the IRS dated March 31, 2008, stating that the form of the Plan is qualified under Section 401(a) of the IRC, and therefore, the related trust is tax-exempt. In accordance with IRS Procedure 2002-6 and Announcement 2001-77, the Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes 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 likely than not would not be sustained upon examination by the IRS. 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 that the Plan is no longer subject of income tax examinations for years prior to 2010.

NOTE 9 - RISK AND UNCERTAINTIES

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

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SUPPLEMENTARY FINANCIAL INFORMATION

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Mutual Funds:			
	T. Rowe Price	Retirement 2020 Fund Adv	N/A	\$ 5,794,674
	American Funds	American Growth Fund	N/A	4,814,815
	American Funds	American Century European Pacific Advisor Fund	N/A	3,935,798
	PIMCO	Total Return Adm Fund	N/A	3,793,783
	T. Rowe Price	Retirement 2030 Fund Adv	N/A	3,677,249
	Goldman Sachs	Small Cap Value Fund	N/A	3,613,817
	T. Rowe Price	Retirement 2040 Fund Adv	N/A	3,329,705
	Vanguard	Total Bond Market Fund	N/A	2,954,133
	Goldman Sachs	Growth Opportunity Fund	N/A	2,522,062
	PIMCO	FDS Total Return Bond Fund	N/A	2,389,531
	American Funds	American Beacon LargeCap Fund	N/A	2,339,017
	T. Rowe Price	Value Fund	N/A	2,263,152
	Dreyfus	MidCap Index Fund	N/A	2,238,151
	American Funds	American Century Aggressive Fund	N/A	2,172,958
	American Funds	American Century Investments MidCap Value Fund	N/A	2,019,348
	T. Rowe Price	Growth Stock Fund	N/A	1,921,495
	iShares	Core S&P 500 Index Fund	N/A	1,892,887
	T. Rowe Price	Retirement 2050 Fund Adv	N/A	1,532,286
	Artisan Funds	International Fund	N/A	1,450,084
	American Funds	American Century Conservative Fund	N/A	1,422,044
	Harbor Funds	Harbor International Fund	N/A	1,356,268
	iShares	Russell 1000 Value Index Fund	N/A	1,180,798
	BlackRock	International Opportunity	N/A	1,034,791
	Prudential	Jennison 20/20 Focus Fund	N/A	1,031,515
	Vanguard	500 Index Signal Fund	N/A	994,716
	Sub-Total Mutual Funds			61,675,077

See independent auditors' report.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(Continued)

(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
	Balance Forward Mutual Funds			\$61,675,077
	iShares	Russell 1000 Growth Index Fund	N/A	981,721
	iShares	Barclays 1-3 year Treasury Fund	N/A	585,682
	Goldman Sachs	MC Value Fund	N/A	557,834
	T. Rowe Price	Retirement 2010 Fund Adv	N/A	505,219
	Vanguard	Vanguard REIT	N/A	349,528
	iShares	Russell MidCap Growth Fund	N/A	299,731
	Calamos	Growth Fund	N/A	283,226
	Artisian Funds	Artisian Small Cap Value Fund	N/A	274,340
	Baron Funds	Small Cap Fund	N/A	253,124
	iShares	Russell 2000 Growth Index Fund	N/A	35,097
	Total Mutual Funds			65,800,579
	Money Market Fund:			
*	BlackRock Money Market			739,631
	Government Investment Contract:			
*	PNC Investment Contract Fund			5,166,530
	Total Investments			71,706,740
	Notes receivable from participants	Five-year maturities bearing interest at prime rate on date of note issuance ranging from 3.25% to 8.25%		2,267,436
				\$73,974,176

* Party-in-interest

See independent auditors' report.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net (Loss) Gain
<u>Series of transactions in excess of 5% of plan assets</u>						
* PNC Bank, N.A.	Goldman Sachs SmallCap Value Fund (1)	\$3,725,496	-	-	\$3,725,496	-
* PNC Bank, N.A.	Goldman Sachs SmallCap Value Fund (1)	-	\$695,974	\$626,982	-	\$68,992

(1) Represents 42 sales transactions and 70 purchase transactions

* Party-in-interest.

See accompanying notes to the financial statements.

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FRANK CALANDRA, INC. AND
SUBSIDIARIES 401(K) PLAN
Pittsburgh, Pennsylvania

Financial Statements
and
Supplementary Financial Information
As of December 31, 2013 and 2012 and
for the year ended December 31, 2013
and Independent Auditors' Report Thereon



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INDEPENDENT AUDITORS' REPORT

The Administrative Committee
Frank Calandra, Inc. and Subsidiaries 401(k) Plan
Pittsburgh, Pennsylvania

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

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Basis for Disclaimer of Opinion

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Disclaimer of Opinion

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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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Schneider Downs & Co., Inc.

Pittsburgh, Pennsylvania
September 5, 2014

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31	
	2013	2012
ASSETS		
Investments at fair value (See Notes 3 and 4)	\$71,706,740	\$56,592,434
RECEIVABLES		
Participant contributions	74,013	-
Employer contribution	60,600	57,174
Notes receivable from participants	2,267,436	1,943,699
	<u>2,402,049</u>	<u>2,000,873</u>
	74,108,789	58,593,307
LIABILITIES		
Excess contributions payable	<u>98,084</u>	<u>108,994</u>
NET ASSETS REFLECTING INVESTMENTS AT FAIR VALUE	74,010,705	58,484,313
ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS	<u>(93,399)</u>	<u>(182,332)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$73,917,306</u></u>	<u><u>\$58,301,981</u></u>

See accompanying notes to the financial statements.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS:

Investment income:

Net appreciation in fair value of investments (see Note 3)	\$ 9,391,667
Dividends	1,984,457
	<u>11,376,124</u>

Interest income on notes receivable from participants	60,656
---	--------

Contributions:

Employer	3,946,662
Participants	4,660,214
Rollovers	89,294
	<u>8,696,170</u>

Total Additions	20,132,950
-----------------	------------

DEDUCTIONS:

Benefits paid to participants	4,427,006
Administrative expenses	90,619
	<u>4,517,625</u>

Total Deductions	<u>4,517,625</u>
------------------	------------------

Net Increase	15,615,325
--------------	------------

NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>58,301,981</u>
End of year	<u><u>\$73,917,306</u></u>

See accompanying notes to the financial statements.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Frank Calandra, Inc. and Subsidiaries 401(k) Plan (Plan) provides only general information. Participants should refer to the Plan document for a complete description of the Plan.

General - The Plan covers substantially all U.S. employees of Frank Calandra, Inc. and Subsidiaries (Plan Sponsor) and J-Lok Co. and Jennchem, LLC, affiliated companies of the Plan Sponsor. Plan eligibility is achieved by attaining the age of 18 and completing one year of service (defined as 1,000 hours in any plan year). Active employees can enter the Plan on the first day of each quarter following satisfaction of these requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions - An employee participating may elect to make salary reduction contributions to the Plan through payroll deductions based on a percentage of the participant's earnings not to exceed 100% of such earnings, subject to Internal Revenue Code (IRC) limitations.

At the discretion of the Plan administrator, eligible employees may be permitted to deposit into the Plan distributions received from other plans. Each rollover will be placed in a separate account called a "participant's rollover account," and all monies are 100% vested.

For each plan year in which there are sufficient current profits or accumulated earnings to do so, and subject to the provisions of the Plan and Section 404(a)(3) of the IRC, the Plan Sponsor contributes a matching percentage of each eligible participant's monthly contributions. The Plan Sponsor matched between 125% - 75% of eligible participant contributions in 2013 and 2012.

All contributions by participants and contributions made on their behalf are participant-directed.

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

Vesting - Each participant's before-tax contributions and income earned on those contributions are 100% vested and nonforfeitable at all times. A participant's account may, however, be distributed only in the event of severance from service, hardship, as defined in the Plan, or attainment of age 59-1/2. Employer matching contributions credited to a participant's account vest based on years of service, in accordance with the following schedule.

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
2 but less than 3 years	20%
3 but less than 4 years	40%
4 but less than 5 years	60%
5 but less than 6 years	80%
6 years or more	100%

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants - The Plan allows for notes receivable from participants (subject to a minimum of \$1,000 and a maximum of \$50,000), which are deducted from the participant's account and are repaid by means of payroll deductions. Notes receivable from participants are required to be repaid within 60 months from the date on which the note is originally granted and are secured by the underlying participant account. The note interest rate is calculated based upon the prime rate on the date of note issuance, and it remains fixed for the full term of the note. A participant may only have one note outstanding at any given time.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Interest income is recorded on the accrual basis, and related fees are recorded as administrative expense and are expensed as they are incurred. No allowance for credit loss has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan payments and the Plan administrator deems the participant loan balance to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits - Benefit payments are recorded when paid from the assets of the Plan to participants. Participants continue to share in the income, gains and losses of Plan assets until they receive their benefits under the Plan.

Forfeited Accounts - Forfeitures attributable to the Plan Sponsor's contributions are reallocated to the active participants' accounts. Total forfeitures available for use by the Plan totaled approximately \$183,000 and \$174,000 at December 31, 2013 and 2012, respectively. The Plan reallocated approximately \$167,000 of forfeitures during the year ended December 31, 2013.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant policies consistently applied by management in the preparation of the accompanying financial statements follows:

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

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The statement of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

The PNC Investment Contract Fund seeks to provide an income rate of return while attempting to maintain a stable principal value. The fund may invest in investment contracts issued by insurance companies (GIC), cash equivalents and synthetic investment contracts (Synthetic GIC). (A Synthetic GIC is a diversified investment-grade portfolio of fixed-income instruments that is "wrapped" by an investment contract with an insurance company.) The current duration of the fund is less than three years.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) 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.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See Note 4 for a discussion of fair value measurement.) 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.

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2013 excess contributions to the applicable participants prior to March 15, 2013.

Payment of Benefits - Benefits are recorded when paid.

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

Subsequent Events - The Plan has evaluated subsequent events through September 5, 2014, the date the financial statements were available to be issued.

NOTE 3 - INVESTMENTS

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

	<u>2013</u>	<u>2012</u>
T. Rowe Price Retirement 2020 Fund Adv	\$ 5,794,674	\$ 4,025,342
PNC Investment Contract Fund, at contract value	5,073,131	5,135,817
Growth Fund of America	4,814,815	3,212,753
American Century European Pacific Advisor Fund *	3,935,798	2,862,975
PIMCO Total Return Adm Fund	3,793,783	4,502,111

* These funds were greater than 5% of net assets available for benefits as of December 31, 2013 but was less than 5% as of December 31, 2012

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 3 - INVESTMENTS (Continued)

For the year ended December 31, 2013, the Plan's realized and unrealized appreciation (including investments bought, sold and held during the year) in fair value of investments was as follows:

	Net Appreciation In Fair Value
Mutual funds	\$ 9,343,172
Guaranteed investment contract	48,495
	<u>\$ 9,391,667</u>

NOTE 4 - 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) and the lowest priority to unobservable inputs (Level 3). The three Levels of the fair value hierarchy 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;
- 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 4 - FAIR VALUE MEASUREMENT (Continued)

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 and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Guaranteed Investment Contract - The PNC Investment Contract Fund invests in two actively managed synthetic guaranteed investment contracts (SGICs). The SGICs are nontradable contracts, backed by wrapper agreements, that guarantee (with some exceptions), return of principal and a specific minimum rate of return.

The fair values of SGICs are generally determined by discounting the scheduled future payments required under the contract using an interpolated market rate for contracts with similar maturities to the average remaining life of the SGIC being valued. The securities supporting the SGICs and the wrapper agreements are reported at fair value. Since 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 Investment 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 while others are substantiated utilizing available market data.

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

Investments at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 739,631	-	-	\$ 739,631
Mutual funds:				
Fixed income	24,562,262	-	-	24,562,262
Growth	14,480,424	-	-	14,480,424
Equity	14,130,800	-	-	14,130,800
Blend	8,268,728	-	-	8,268,728
Value	4,358,365	-	-	4,358,365
Total mutual funds	65,800,579	-	-	65,800,579
Guaranteed investment contract	-	\$ 5,166,530	-	5,166,530
	\$ 66,540,210	\$ 5,166,530	-	\$ 71,706,740

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 4 - FAIR VALUE MEASUREMENT (Continued)

Investments at Fair Value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 183,612	-	-	\$ 183,612
Mutual funds:				
Fixed income	20,169,476	-	-	20,169,476
Equity	11,854,630	-	-	11,854,630
Growth	10,382,778	-	-	10,382,778
Value	6,887,804	-	-	6,887,804
Blend	1,795,985	-	-	1,795,985
Total mutual funds	51,090,673	-	-	51,090,673
Guaranteed investment contract	-	\$ 5,318,149	-	5,318,149
	<u>\$ 51,274,285</u>	<u>\$ 5,318,149</u>	<u>-</u>	<u>\$ 56,592,434</u>

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques might require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Plan has evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2013, there were no transfers in or out of Levels 2 or 3.

NOTE 5 - CERTIFIED INVESTMENTS

Other than the fair value of the guaranteed investment contract (GIC) and the related adjustment from fair value to contract value for fully benefit-responsive investment contracts, certain information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2013 and 2012, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2013 was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by PNC Bank, NA (the trustee of the Plan). The contract value of the GIC was certified by the trustee.

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

Certain Plan investments are mutual funds, money market funds and common collective funds managed by PNC Bank, N.A., which is a trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the plan for the investment management services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly any other fees related to the plan's operations.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 7 - 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 the ERISA. In the event of Plan termination, participants would become 100% vested in their employee contributions.

NOTE 8 - TAX STATUS

The underlying nonstandardized prototype plan has received an opinion letter from the IRS dated March 31, 2008, stating that the form of the Plan is qualified under Section 401(a) of the IRC, and therefore, the related trust is tax-exempt. In accordance with IRS Procedure 2002-6 and Announcement 2001-77, the Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes 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 likely than not would not be sustained upon examination by the IRS. 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 that the Plan is no longer subject of income tax examinations for years prior to 2010.

NOTE 9 - RISK AND UNCERTAINTIES

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

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SUPPLEMENTARY FINANCIAL INFORMATION

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Mutual Funds:			
	T. Rowe Price	Retirement 2020 Fund Adv	N/A	\$ 5,794,674
	American Funds	American Growth Fund	N/A	4,814,815
	American Funds	American Century European Pacific Advisor Fund	N/A	3,935,798
	PIMCO	Total Return Adm Fund	N/A	3,793,783
	T. Rowe Price	Retirement 2030 Fund Adv	N/A	3,677,249
	Goldman Sachs	Small Cap Value Fund	N/A	3,613,817
	T. Rowe Price	Retirement 2040 Fund Adv	N/A	3,329,705
	Vanguard	Total Bond Market Fund	N/A	2,954,133
	Goldman Sachs	Growth Opportunity Fund	N/A	2,522,062
	PIMCO	FDS Total Return Bond Fund	N/A	2,389,531
	American Funds	American Beacon LargeCap Fund	N/A	2,339,017
	T. Rowe Price	Value Fund	N/A	2,263,152
	Dreyfus	MidCap Index Fund	N/A	2,238,151
	American Funds	American Century Aggressive Fund	N/A	2,172,958
	American Funds	American Century Investments MidCap Value Fund	N/A	2,019,348
	T. Rowe Price	Growth Stock Fund	N/A	1,921,495
	iShares	Core S&P 500 Index Fund	N/A	1,892,887
	T. Rowe Price	Retirement 2050 Fund Adv	N/A	1,532,286
	Artisan Funds	International Fund	N/A	1,450,084
	American Funds	American Century Conservative Fund	N/A	1,422,044
	Harbor Funds	Harbor International Fund	N/A	1,356,268
	iShares	Russell 1000 Value Index Fund	N/A	1,180,798
	BlackRock	International Opportunity	N/A	1,034,791
	Prudential	Jennison 20/20 Focus Fund	N/A	1,031,515
	Vanguard	500 Index Signal Fund	N/A	994,716
	Sub-Total Mutual Funds			61,675,077

See independent auditors' report.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(Continued)

(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
	Balance Forward Mutual Funds			\$61,675,077
	iShares	Russell 1000 Growth Index Fund	N/A	981,721
	iShares	Barclays 1-3 year Treasury Fund	N/A	585,682
	Goldman Sachs	MC Value Fund	N/A	557,834
	T. Rowe Price	Retirement 2010 Fund Adv	N/A	505,219
	Vanguard	Vanguard REIT	N/A	349,528
	iShares	Russell MidCap Growth Fund	N/A	299,731
	Calamos	Growth Fund	N/A	283,226
	Artisian Funds	Artisian Small Cap Value Fund	N/A	274,340
	Baron Funds	Small Cap Fund	N/A	253,124
	iShares	Russell 2000 Growth Index Fund	N/A	35,097
	Total Mutual Funds			65,800,579
	Money Market Fund:			
*	BlackRock Money Market			739,631
	Government Investment Contract:			
*	PNC Investment Contract Fund			5,166,530
	Total Investments			71,706,740
	Notes receivable from participants	Five-year maturities bearing interest at prime rate on date of note issuance ranging from 3.25% to 8.25%		2,267,436
				<u>\$73,974,176</u>

* Party-in-interest

See independent auditors' report.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net (Loss) Gain
<u>Series of transactions in excess of 5% of plan assets</u>						
* PNC Bank, N.A.	Goldman Sachs SmallCap Value Fund (1)	\$3,725,496	-	-	\$3,725,496	-
* PNC Bank, N.A.	Goldman Sachs SmallCap Value Fund (1)	-	\$695,974	\$626,982	-	\$68,992

(1) Represents 42 sales transactions and 70 purchase transactions

* Party-in-interest.

See accompanying notes to the financial statements.

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FRANK CALANDRA, INC. AND
SUBSIDIARIES 401(K) PLAN
Pittsburgh, Pennsylvania

Financial Statements
and
Supplementary Financial Information
As of December 31, 2013 and 2012 and
for the year ended December 31, 2013
and Independent Auditors' Report Thereon



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INDEPENDENT AUDITORS' REPORT

The Administrative Committee
Frank Calandra, Inc. and Subsidiaries 401(k) Plan
Pittsburgh, Pennsylvania

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matters 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 5, which was certified by PNC Bank, NA, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013 and schedule of reportable transactions are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

Report on Form and Content in Compliance With DOL's 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Schneider Downs & Co., Inc.

Pittsburgh, Pennsylvania
September 5, 2014

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31	
	2013	2012
ASSETS		
Investments at fair value (See Notes 3 and 4)	\$71,706,740	\$56,592,434
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Excess contributions payable	<u>98,084</u>	<u>108,994</u>
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NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$73,917,306</u></u>	<u><u>\$58,301,981</u></u>

See accompanying notes to the financial statements.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS:

Investment income:

Net appreciation in fair value of investments (see Note 3)	\$ 9,391,667
Dividends	1,984,457
	<u>11,376,124</u>

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Contributions:

Employer	3,946,662
Participants	4,660,214
Rollovers	89,294
	<u>8,696,170</u>

Total Additions	20,132,950
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DEDUCTIONS:

Benefits paid to participants	4,427,006
Administrative expenses	90,619
	<u>4,517,625</u>

Total Deductions	<u>4,517,625</u>
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Net Increase	15,615,325
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>58,301,981</u>
End of year	<u><u>\$73,917,306</u></u>

See accompanying notes to the financial statements.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Frank Calandra, Inc. and Subsidiaries 401(k) Plan (Plan) provides only general information. Participants should refer to the Plan document for a complete description of the Plan.

General - The Plan covers substantially all U.S. employees of Frank Calandra, Inc. and Subsidiaries (Plan Sponsor) and J-Lok Co. and Jennchem, LLC, affiliated companies of the Plan Sponsor. Plan eligibility is achieved by attaining the age of 18 and completing one year of service (defined as 1,000 hours in any plan year). Active employees can enter the Plan on the first day of each quarter following satisfaction of these requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions - An employee participating may elect to make salary reduction contributions to the Plan through payroll deductions based on a percentage of the participant's earnings not to exceed 100% of such earnings, subject to Internal Revenue Code (IRC) limitations.

At the discretion of the Plan administrator, eligible employees may be permitted to deposit into the Plan distributions received from other plans. Each rollover will be placed in a separate account called a "participant's rollover account," and all monies are 100% vested.

For each plan year in which there are sufficient current profits or accumulated earnings to do so, and subject to the provisions of the Plan and Section 404(a)(3) of the IRC, the Plan Sponsor contributes a matching percentage of each eligible participant's monthly contributions. The Plan Sponsor matched between 125% - 75% of eligible participant contributions in 2013 and 2012.

All contributions by participants and contributions made on their behalf are participant-directed.

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

Vesting - Each participant's before-tax contributions and income earned on those contributions are 100% vested and nonforfeitable at all times. A participant's account may, however, be distributed only in the event of severance from service, hardship, as defined in the Plan, or attainment of age 59-1/2. Employer matching contributions credited to a participant's account vest based on years of service, in accordance with the following schedule.

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
2 but less than 3 years	20%
3 but less than 4 years	40%
4 but less than 5 years	60%
5 but less than 6 years	80%
6 years or more	100%

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants - The Plan allows for notes receivable from participants (subject to a minimum of \$1,000 and a maximum of \$50,000), which are deducted from the participant's account and are repaid by means of payroll deductions. Notes receivable from participants are required to be repaid within 60 months from the date on which the note is originally granted and are secured by the underlying participant account. The note interest rate is calculated based upon the prime rate on the date of note issuance, and it remains fixed for the full term of the note. A participant may only have one note outstanding at any given time.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Interest income is recorded on the accrual basis, and related fees are recorded as administrative expense and are expensed as they are incurred. No allowance for credit loss has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan payments and the Plan administrator deems the participant loan balance to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits - Benefit payments are recorded when paid from the assets of the Plan to participants. Participants continue to share in the income, gains and losses of Plan assets until they receive their benefits under the Plan.

Forfeited Accounts - Forfeitures attributable to the Plan Sponsor's contributions are reallocated to the active participants' accounts. Total forfeitures available for use by the Plan totaled approximately \$183,000 and \$174,000 at December 31, 2013 and 2012, respectively. The Plan reallocated approximately \$167,000 of forfeitures during the year ended December 31, 2013.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant policies consistently applied by management in the preparation of the accompanying financial statements follows:

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

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The statement of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

The PNC Investment Contract Fund seeks to provide an income rate of return while attempting to maintain a stable principal value. The fund may invest in investment contracts issued by insurance companies (GIC), cash equivalents and synthetic investment contracts (Synthetic GIC). (A Synthetic GIC is a diversified investment-grade portfolio of fixed-income instruments that is "wrapped" by an investment contract with an insurance company.) The current duration of the fund is less than three years.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) 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.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See Note 4 for a discussion of fair value measurement.) 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.

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2013 excess contributions to the applicable participants prior to March 15, 2013.

Payment of Benefits - Benefits are recorded when paid.

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

Subsequent Events - The Plan has evaluated subsequent events through September 5, 2014, the date the financial statements were available to be issued.

NOTE 3 - INVESTMENTS

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

	<u>2013</u>	<u>2012</u>
T. Rowe Price Retirement 2020 Fund Adv	\$ 5,794,674	\$ 4,025,342
PNC Investment Contract Fund, at contract value	5,073,131	5,135,817
Growth Fund of America	4,814,815	3,212,753
American Century European Pacific Advisor Fund *	3,935,798	2,862,975
PIMCO Total Return Adm Fund	3,793,783	4,502,111

* These funds were greater than 5% of net assets available for benefits as of December 31, 2013 but was less than 5% as of December 31, 2012

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 3 - INVESTMENTS (Continued)

For the year ended December 31, 2013, the Plan's realized and unrealized appreciation (including investments bought, sold and held during the year) in fair value of investments was as follows:

	<u>Net Appreciation In Fair Value</u>
Mutual funds	\$ 9,343,172
Guaranteed investment contract	<u>48,495</u>
	<u>\$ 9,391,667</u>

NOTE 4 - 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) and the lowest priority to unobservable inputs (Level 3). The three Levels of the fair value hierarchy 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;
- 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 4 - FAIR VALUE MEASUREMENT (Continued)

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 and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Guaranteed Investment Contract - The PNC Investment Contract Fund invests in two actively managed synthetic guaranteed investment contracts (SGICs). The SGICs are nontradable contracts, backed by wrapper agreements, that guarantee (with some exceptions), return of principal and a specific minimum rate of return.

The fair values of SGICs are generally determined by discounting the scheduled future payments required under the contract using an interpolated market rate for contracts with similar maturities to the average remaining life of the SGIC being valued. The securities supporting the SGICs and the wrapper agreements are reported at fair value. Since 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 Investment 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 while others are substantiated utilizing available market data.

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

Investments at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 739,631	-	-	\$ 739,631
Mutual funds:				
Fixed income	24,562,262	-	-	24,562,262
Growth	14,480,424	-	-	14,480,424
Equity	14,130,800	-	-	14,130,800
Blend	8,268,728	-	-	8,268,728
Value	4,358,365	-	-	4,358,365
Total mutual funds	65,800,579	-	-	65,800,579
Guaranteed investment contract	-	\$ 5,166,530	-	5,166,530
	\$ 66,540,210	\$ 5,166,530	-	\$ 71,706,740

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 4 - FAIR VALUE MEASUREMENT (Continued)

Investments at Fair Value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 183,612	-	-	\$ 183,612
Mutual funds:				
Fixed income	20,169,476	-	-	20,169,476
Equity	11,854,630	-	-	11,854,630
Growth	10,382,778	-	-	10,382,778
Value	6,887,804	-	-	6,887,804
Blend	1,795,985	-	-	1,795,985
Total mutual funds	51,090,673	-	-	51,090,673
Guaranteed investment contract	-	\$ 5,318,149	-	5,318,149
	<u>\$ 51,274,285</u>	<u>\$ 5,318,149</u>	<u>-</u>	<u>\$ 56,592,434</u>

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques might require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Plan has evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2013, there were no transfers in or out of Levels 2 or 3.

NOTE 5 - CERTIFIED INVESTMENTS

Other than the fair value of the guaranteed investment contract (GIC) and the related adjustment from fair value to contract value for fully benefit-responsive investment contracts, certain information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2013 and 2012, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2013 was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by PNC Bank, NA (the trustee of the Plan). The contract value of the GIC was certified by the trustee.

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

Certain Plan investments are mutual funds, money market funds and common collective funds managed by PNC Bank, N.A., which is a trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the plan for the investment management services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The Plan Sponsor pays directly any other fees related to the plan's operations.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 7 - 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 the ERISA. In the event of Plan termination, participants would become 100% vested in their employee contributions.

NOTE 8 - TAX STATUS

The underlying nonstandardized prototype plan has received an opinion letter from the IRS dated March 31, 2008, stating that the form of the Plan is qualified under Section 401(a) of the IRC, and therefore, the related trust is tax-exempt. In accordance with IRS Procedure 2002-6 and Announcement 2001-77, the Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes 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 likely than not would not be sustained upon examination by the IRS. 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 that the Plan is no longer subject of income tax examinations for years prior to 2010.

NOTE 9 - RISK AND UNCERTAINTIES

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

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SUPPLEMENTARY FINANCIAL INFORMATION

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Mutual Funds:			
	T. Rowe Price	Retirement 2020 Fund Adv	N/A	\$ 5,794,674
	American Funds	American Growth Fund	N/A	4,814,815
	American Funds	American Century European Pacific Advisor Fund	N/A	3,935,798
	PIMCO	Total Return Adm Fund	N/A	3,793,783
	T. Rowe Price	Retirement 2030 Fund Adv	N/A	3,677,249
	Goldman Sachs	Small Cap Value Fund	N/A	3,613,817
	T. Rowe Price	Retirement 2040 Fund Adv	N/A	3,329,705
	Vanguard	Total Bond Market Fund	N/A	2,954,133
	Goldman Sachs	Growth Opportunity Fund	N/A	2,522,062
	PIMCO	FDS Total Return Bond Fund	N/A	2,389,531
	American Funds	American Beacon LargeCap Fund	N/A	2,339,017
	T. Rowe Price	Value Fund	N/A	2,263,152
	Dreyfus	MidCap Index Fund	N/A	2,238,151
	American Funds	American Century Aggressive Fund	N/A	2,172,958
	American Funds	American Century Investments MidCap Value Fund	N/A	2,019,348
	T. Rowe Price	Growth Stock Fund	N/A	1,921,495
	iShares	Core S&P 500 Index Fund	N/A	1,892,887
	T. Rowe Price	Retirement 2050 Fund Adv	N/A	1,532,286
	Artisan Funds	International Fund	N/A	1,450,084
	American Funds	American Century Conservative Fund	N/A	1,422,044
	Harbor Funds	Harbor International Fund	N/A	1,356,268
	iShares	Russell 1000 Value Index Fund	N/A	1,180,798
	BlackRock	International Opportunity	N/A	1,034,791
	Prudential	Jennison 20/20 Focus Fund	N/A	1,031,515
	Vanguard	500 Index Signal Fund	N/A	994,716
	Sub-Total Mutual Funds			61,675,077

See independent auditors' report.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(Continued)

(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
	Balance Forward Mutual Funds			\$61,675,077
	iShares	Russell 1000 Growth Index Fund	N/A	981,721
	iShares	Barclays 1-3 year Treasury Fund	N/A	585,682
	Goldman Sachs	MC Value Fund	N/A	557,834
	T. Rowe Price	Retirement 2010 Fund Adv	N/A	505,219
	Vanguard	Vanguard REIT	N/A	349,528
	iShares	Russell MidCap Growth Fund	N/A	299,731
	Calamos	Growth Fund	N/A	283,226
	Artisian Funds	Artisian Small Cap Value Fund	N/A	274,340
	Baron Funds	Small Cap Fund	N/A	253,124
	iShares	Russell 2000 Growth Index Fund	N/A	35,097
	Total Mutual Funds			65,800,579
	Money Market Fund:			
*	BlackRock Money Market			739,631
	Government Investment Contract:			
*	PNC Investment Contract Fund			5,166,530
	Total Investments			71,706,740
	Notes receivable from participants	Five-year maturities bearing interest at prime rate on date of note issuance ranging from 3.25% to 8.25%		2,267,436
				\$73,974,176

* Party-in-interest

See independent auditors' report.

FRANK CALANDRA, INC. AND SUBSIDIARIES 401(K) PLAN

EIN: 25-0998292

PLAN NUMBER: 003

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net (Loss) Gain
<u>Series of transactions in excess of 5% of plan assets</u>						
* PNC Bank, N.A.	Goldman Sachs SmallCap Value Fund (1)	\$3,725,496	-	-	\$3,725,496	-
* PNC Bank, N.A.	Goldman Sachs SmallCap Value Fund (1)	-	\$695,974	\$626,982	-	\$68,992

(1) Represents 42 sales transactions and 70 purchase transactions

* Party-in-interest.

See accompanying notes to the financial statements.

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