Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 02/01/1965

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

KOLMAR LABORATORIES, INC.

20 WEST KING STREET
PORT JERVIS, NY 12771

2b Employer Identification Number (EIN)
14-1439595

2c Sponsor's telephone number
845-856-5311

2d Business code (see instructions)
325600

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.	10/03/2014	LISA SMITH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/03/2014	RICHARD POLIFRONI
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

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

5	Total number of participants at the beginning of the plan year	**5**	1119
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**	199
b	Retired or separated participants receiving benefits	**6b**	464
c	Other retired or separated participants entitled to future benefits	**6c**	378
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1041
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	52
f	Total. Add lines **6d** and **6e**.	**6f**	1093
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1I 3D 3H

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

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
KOLMAR LABORATORIES, INC.

D Employer Identification Number (EIN)
14-1439595

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2013			
2	Assets:			
	a Market value	**2a**		18666961
	b Actuarial value	**2b**		19874600
3	Funding target/participant count breakdown:		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	515	12082039
	b For terminated vested participants	**3b**	393	5917270
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		5074020
	(3) Total active	**3c(3)**	211	5074020
	d Total	**3d**	1119	23073329
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	**4a**		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**		
5	Effective interest rate	**5**		6.64 %
6	Target normal cost	**6**		0

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary	10/03/2014 Date
BEN UPCHURCH Type or print name of actuary	14-03820 Most recent enrollment number
MILLIMAN, INC. Firm name	404-254-6700 Telephone number (including area code)
3424 PEACHTREE ROAD NE SUITE 1900 ATLANTA, GA 30326-1123 Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of 6.99 % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	86.13 %
15	Adjusted funding target attainment percentage	15	86.13 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	87.46 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2013	225424				
07/15/2013	225424				
10/15/2013	225424				
01/15/2014	225424				
07/15/2014	188569				
			Totals ► 18(b)	1090265	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1035181

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.23%	6.51%	7.16 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	0
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	3198729	1035181
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	1035181

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	**36**	1035181
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1035181

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

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

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

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOLMAR LABORATORIES, INC.

D Employer Identification Number (EIN)
14-1439595

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

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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)

BANK OF AMERICA

94-1687665

(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?
21	TRUSTEE	23169	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MILLIMAN

91-0675640

(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?
11 50	ACTUARY	52068	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MERRILL LYNCH PIERCE DENNER & SMITH

13-5674085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	BROKERAGE	45643	Yes [X] No [ ]	Yes [X] No [ ]	14992	Yes [X] 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)

ENNIS, PREZIOSO & COMPANY, LLC

11-3689999

(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?
10 50	AUDITOR	9000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOLMAR LABORATORIES, INC.

D Employer Identification Number (EIN)
14-1439595

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)	338719	413993
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	719862	7100
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	735619	65478
(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)	299940	
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(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)	16581299	18779862
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	18675439	19266433
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	12053	16192
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	12053	16192
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	18663386	19250241

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)	1090265	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1090265
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	121	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		121
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	259420	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	531555	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		790975
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	117426225	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	117666415	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-240190
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		615682
c Other income	2c		7100
d Total income. Add all **income** amounts in column (b) and enter total	2d		2263953
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1371013	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1371013
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)	61068	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	245017	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		306085
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1677098
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		586855
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: ENNIS HARGADON, LLC **(2)** EIN: 47-1121653

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOLMAR LABORATORIES, INC.

D Employer Identification Number (EIN)
14-1439595

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): _____ _____

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** 2

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: 80.2% Investment-Grade Debt: 5.5% High-Yield Debt: 11.0% Real Estate: 0% Other: 3.3%

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):

Ennis Hargadon, LLC
Certified Public Accountants

William Ennis (N.J. & N.Y.)
Raymond Hargadon (N.J. & N.Y.)

739 Palisade Avenue
Cliffside Park, NJ 07010

Tel # (201) 871-8710
Fax # (201) 716-3929

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Retirement Plan for Employees of Kolmar
Laboratories, Inc. and its Subsidiaries and Affiliates

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Retirement Plan for Employees of Kolmar Laboratories, Inc. and its Subsidiaries and Affiliates, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by First State Trust Company and Bank of America Merrill Trust Company, the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Emphasis of Matter

As further discussed in Note 9 to the financial statements, the plan sponsor has made application to the Pension Benefit Guarantee Corporation for a distress termination of the Plan.

Other Matter

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

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

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

Ennis Hargadon, LLC

Cliffside Park, New Jersey
September 8, 2014

2013 Form 5500, Schedule SB, line 32 – Schedule of Amortization Bases

EIN: 14-1439595 **Plan Number: 001**

Retirement Plan for Employees of Kolmar Laboratories
Kolmar Laboratories, Inc.

Type of Base	Present Value of Any Remaining Installments	Valuation Date	Years Remaining	Amortization Installment
2008 Funding Shortfall	818,582	1/1/2008	2	419,721
2009 Funding Shortfall	-155,843	1/1/2009	3	-54,617
2010 Funding Shortfall	1,421,546	1/1/2010	4	383,006
2011 Funding Shortfall	3,015,902	1/1/2011	5	666,190
2012 Funding Shortfall	-2,694,564	1/1/2012	6	-512,603
2013 Funding Shortfall	133,484	1/1/2013	7	133,484

2013 Form 5500, Schedule SB, line 26 – Schedule of Active Participant Data

EIN: 14-1439595 **Plan Number: 001**

Retirement Plan for Employees of Kolmar Laboratories
Kolmar Laboratories, Inc.

Number of Participants by Age and Service Groups

	Years of Service										
Age	**<1**	**1-4**	**5-9**	**10-14**	**15-19**	**20-24**	**25-29**	**30-34**	**35-39**	**40&Up**	**Total**
0-24	-	-	-	-	-	-	-	-	-	-	-
25-29	-	-	-	-	-	-	-	-	-	-	-
30-34	-	-	-	2	2	-	-	-	-	-	4
35-39	-	-	-	4	4	1	-	-	-	-	9
40-44	-	-	-	7	4	6	2	-	-	-	19
45-49	-	-	1	4	6	8	4	2	-	-	25
50-54	-	-	-	9	7	3	5	19	1	-	44
55-59	-	-	-	2	4	6	6	12	15	2	47
60-64	-	-	1	5	4	2	9	8	9	6	44
65-69	-	-	-	-	2	1	1	2	4	4	14
70&Up	-	-	-	2	-	-	1	2	-	-	5
Total	-	-	2	35	33	27	28	45	29	12	211

2013 Form 5500, Schedule SB Summary of Assumptions and Methods

EIN: 14-1439595 **Plan Number: 001**

Retirement Plan for Employees of Kolmar Laboratories
Kolmar Laboratories, Inc.

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. The plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that the plan will be adequately and systematically funded and accounted for. There are several commonly-used cost methods which differ in how much of the ultimate cost is assigned to each prior and future year. Therefore, the pattern of annual contributions and accounting expense varies with the choice of cost method. Annual contributions and accounting expense vary with the choice of cost method. Annual contributions and accounting expense are also affected by the "asset valuation method" (as well as the plan provisions, actuarial assumptions, and actual plan demographic and investment experience each year).

Actuarial Cost Method

The actuarial cost method used for determining the plan's ERISA funding requirements is the unit credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's future benefits.

The actuarial cost method used for determining the plan sponsor's FASB ASC Topic 960 accounting requirements is the projected unit credit method. Under this method, a projected benefit is determined at each active participant's assumed retirement age assuming future compensation increases. The plan's normal cost is the sum of the present value of the portion of each active participant's projected benefit attributable to the current year of service. The plan's accrued liability is the sum of (a) the present value of the portion of each active participant's projected benefit attributable to all prior years of service plus (b) the present value of each inactive participant's future benefits.

Asset Valuation Method

The Actuarial Value of Assets used for determining the plan's ERISA funding requirements is equal to the Adjusted Market Value of Assets minus a decreasing fraction of the investment gain or loss for each of the two immediately preceding plan years, but it cannot be less than 90% nor more than 110% of the Adjusted Market Value of Assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets (currently 8% per year) or the applicable statutory interest rate for the year.

The Market-Related Value of Plan Assets used for determining the plan sponsor's FASB ASC Topic 960 accounting requirements is equal to the Fair Value of Plan Assets (without inclusion of any contributions receivable).

Changes in Actuarial Methods since Prior Valuation

None.

2013 Form 5500, Schedule SB Summary of Assumptions and Methods

EIN: 14-1439595 **Plan Number: 001**

Retirement Plan for Employees of Kolmar Laboratories
Kolmar Laboratories, Inc.

Funding Target Segment Rates

Segment Rates for January 2013 (0 month lookback) under MAP -21 as amended by HATFA (5.23%, 6.51%, 7.16%) were elected for minimum funding purposes. The Segment Rates used for maximum tax deductible purposes are 1.62%, 4.40%, and 5.45%.

Effective Interest Rate – 6.64%

Interest Rate – FAS ASC Topic 960

8.0% per annum, compounded annually

Census Date

The participant population was measured as of 1/1/2013.

Earnings Progression

No increase is assumed since Plan is frozen

Explicit Provision for Expenses

None assumed

Assumed Form of Payment

Single Life Annuity

Explicit Provision for Expenses

None.

Healthy Mortality Rates

PPA Liabilities and ASC Topic 960 Liabilities:

Males – RP 2000 system table with floating Scale AA projections for Males
Females – RP 2000 system table with floating Scale AA projections for Females
Employee mortality is projected to valuation year plus 15 years
Annuitant mortality is projected to valuation year plus 7 years

2013 Form 5500, Schedule SB Summary of Assumptions and Methods

EIN: 14-1439595 **Plan Number: 001**

Retirement Plan for Employees of Kolmar Laboratories
Kolmar Laboratories, Inc.

Retirement Rates

The assumed retirement age is 65

Withdrawal Rates

Representative rates (per 100 employees):

Age	Withdrawal (Male)	Withdrawal (Female)
25	5.29	5.29
40	4.19	4.19
55	.94	.94

Marriage Rates

a. Percentage married: Males 100%
Females 100%

b. Age difference: Males are assumed to be 3 years older than their spouse.

Change in Actuarial Assumptions since Prior Valuation

There have been no changes in assumptions since the prior valuation other than required mortality improvements and required changes in funding target segment rates.

2013 Form 5500, Schedule SB, Summary of Plan Provisions

EIN: 14-1439595 **Plan Number: 001**

Retirement Plan for Employees of Kolmar Laboratories
Kolmar Laboratories, Inc.

1. Definitions

Accrued Benefit
The Accrued Benefit for each Participant is determined using the same formula which is used to compute such Participant's Normal Retirement Benefit, taking into account the Participant's years of benefit service, compensation, and covered compensation through the date of determination.

Actuarial Equivalent
Actuarial Equivalent means an accrued benefit having the same value as another stated benefit on the date payment commences or on any other date calculated on the basis of the following factors:

Interest:	6.0% per annum, compounded annually
Mortality:	UP-1984 Mortality Table

Compensation

The form W-2 compensation that is actually paid in gross income during the plan years.

Effective Date
The Effective Date of the Plan is February 1, 1965.

The Plan was frozen effective December 31, 2003, with no future benefit accruals or new entrants after such date.

Plan Year
The Plan Year is the 12 month period beginning January 1 and ending December 31 (or the short plan year beginning February 1, 1991, and ending December 31, 1991).

Year of Service
A Plan Year during which an Employee is credited with at least 1,000 hours of service.

2. Participation

Upon attainment of age 21 and completion of 1 year of service.

3. Normal Retirement

A Participant who retires on his or her Normal Retirement Date shall be entitled to receive a Normal Retirement Benefit.

(a) Eligibility

Attainment of age 65 with 5 years of participation.

(b) Benefit Amount

1% of a Participant's compensation up to one-half of the Participant's covered compensation plus 1.5% of the Participant's compensation in excess of one-half of the Participant's covered compensation for each Year of Benefit Service. The Plan was frozen effective December 31, 2003, with no future benefit accruals or new entrants after such date.

4. Early Retirement

(a) Eligibility

Attainment of age 55 with 5 years of service.

(b) Benefit Amount

The Accrued Benefit reduced by .5% for each month prior to Normal Retirement Age.

5. Late Retirement

(a) Eligibility

Employment beyond age 65.

(b) Benefit Amount

The monthly benefit based on the Normal Retirement Benefit formula using the Participant's years of service and earnings through his late retirement date.

6. Disability Retirement

No special disability benefits are provided.

7. Optional Benefit Forms

A Participant who elects not to receive the standard form of distribution may elect to have his or her benefit distributed in one of the following optional forms:

(1) Life Annuity with 120 payments guaranteed, payable monthly to the Participant for life. Any of the guaranteed 120 payments due to the Participant shall be payable to the Participant's designated beneficiary upon the Participant's death if it precedes completion of the 120 payments.

(2) A reduced benefit to be paid during the Participant's lifetime with 50%, 66.67%, 75%, or 100% of the reduced benefit to the joint annuitant for life after the Participant's death.

(3) A lump sum payment if the amount is less than $3,500 for plan years beginning prior to August 6, 1997, or less than $5,000 for plan years beginning on or after August 6, 1997.

8. Pre-Retirement Death Benefit

(a) Eligibility

The death of a vested Participant with a surviving spouse prior to the commencement of monthly retirement benefits.

(b) Benefit Amount

The surviving spouse is entitled to receive a monthly benefit payable for life equal to 50% of the amount the Participant would have received if he had survived and elected to commence receiving a benefit at the earliest date allowed under the Plan, payable as a 50% joint and survivor annuity.

Retirement Plan for Employees of Kolmar Laboratories, Inc.
EIN/PN: 14-1439595/001
Attachment to 2013 Form 5500
Schedule SB, Line 19 - Discounted Employer Contributions

Line 19a. - Contribution Allocated Toward Unpaid Minimum Required Contribution from Prior Plan Years

None

Line 19b. - Contributions Made To Avoid Benefit Restrictions

Date	Plan Year to Apply Contribution	Effective Interest Rate	Contribution Amount	Discounted Value as of 1/1/2013
None				
Total			0	0

Line 19c. - Contributions Allocated Toward Minimum Required Contribution for Current Year

Date	Plan Year to Apply Contribution	Effective Interest Rate	Late Quarterly Interest Rate	Contribution Amount	Discounted Value as of 1/1/2013
4/15/2013	2013	6.64%		225,424	221,332
7/15/2013	2013	6.64%		225,424	217,813
10/15/2013	2013	6.64%		225,424	214,312
1/15/2014	2013	6.64%		225,424	210,867
7/15/2014	2013	6.64%		188,569	170,857
Total				1,090,265	1,035,181

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC.
AND ITS SUBSIDIARIES AND AFFILIATES

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013
EIN 14-1439595 PLAN NO. 001

Form 5500, Schedule H, Line 4i

(a)	(b)	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value			(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Rate of Interest	Maturity Date	Par/Maturity Value or Shares	Cost	Current Value
	MONEY MARKET FUNDS AND CASH					
*	ISA Bank of America	Varies	N/A	113,740	$ 113,740	$ 113,740
*	Bank of America Merrill Lynch Principal Cash	N/A	N/A	(48,262)	(48,262)	(48,262)
	TOTAL MONEY MARKET FUNDS				65,478	65,478
	MUTUAL FUNDS/EXCHANGE TRADED FUNDS					
	CLOSED-END FUNDS					
	Goldman Sachs MLP Income Opportunities Fd	N/A	N/A	50,000	1,000,000	1,040,000
	Total Closed-End Funds				1,000,000	1,040,000
	OPEN-END FUNDS					
	Advisors Disciplined TR 985 Blue Chip			9,495.2760	100,869	110,335
	Advisors Disciplined 940 Healthcare Opportunities			17,648.2240	200,937	217,779
	Advisors Discipline TR 1024 Dividend Income Value			20,121.1360	202,615	215,497
	Advisors Disciplined TR 1030 Emerging Markets Divid			63.9230	621	692
	American Century Equity Inc Fund			415,368.4900	3,675,250	3,559,708
	DWS World Dividend Fund			242,557.1560	6,642,732	6,939,560
	DWS Disciplined Market Neutral Fd			58,072.0090	500,000	505,226
	FT 3789 Divid Strength			58.6810	582	735
	FT Unit 4132 Divid Strength			28,892.0140	304,575	330,525
	FT Unit 4155 Mega Cap Port			9,710.4400	101,324	108,660
	FT Unit 4126 Sr Ln & Ltd Duration			156.9080	1,361	1,359
	FT 4255 Homebuilders Rcvry Slct Prt Sr A			19,895.2660	200,471	220,440
	FT 4374 Richard Bernstn Advsrs Global Dvd Kings Sr.			24,140.3000	250,628	246,714
	Gugnhem Dfind Prtf 1022			22,289.6770	226,309	236,048
	Gugnhem Dfnd Prtfl 1052			19,644.0000	199,998	219,816
	Gugnhem Dfnd Prtfls 1003			0.4770	5	6
	Hartford Equity Income Fund			130,396.5430	2,332,828	2,347,138
	Hartford Floating Rate Fund			230,248.5040	2,074,883	2,081,446
	Incapital Unit Tr Unit North Amehn Div Builders			19,897.0000	198,003	205,138
	Invesco Unit Trs 1323 REIT Income Port 2013-2			29.2710	242	243
	Invesco Unit Trs 13503 REIT Income Port 2013-3			20,597.9800	203,181	192,797
	Total Open-End Funds				17,417,414	17,739,862
	TOTAL MUTUAL FUNDS/EXCHANGE TRADED FUNDS				18,417,414	18,779,862
	TOTAL ASSETS HELD FOR INVESTMENT PURPOSES				$ 18,482,892	$ 18,845,340

* Represents a party-in-interest

The accompanying notes are an integral part of these schedules.

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC.
AND ITS SUBSIDIARIES AND AFFILIATES

SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013
EIN 14-1439595 PLAN NO. 001

Form 5500, Schedule H, Line 4j

(a)	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Gain or (Loss)
	American Century Short Duration Fund	$ 190,933	$9,659,050	N/A	N/A	$9,640,010	$ 9,659,050	$ 19,040
	American Century Equity Income Fund	11,209,510	7,613,713	N/A	N/A	7,534,260	7,613,713	79,453
	American Centruy Strat Alloc Moderate Fund	4,517,131	4,578,695	N/A	N/A	4,517,131	4,578,695	61,564
	American Century Strategic Alloc Aggres Fund	4,250,000	4,366,140	N/A	N/A	4,250,000	4,366,140	116,140
	Apollo Tactical Income Fund	511,815	440,799	N/A	N/A	511,815	440,799	(71,016)
	Blackstone GSO Strategic CR Fund	18,680	974,248	N/A	N/A	1,018,680	974,248	(44,432)
	Blackrock Multi-Sector Income Common Shares	508,971	429,717	N/A	N/A	508,971	429,717	(79,254)
	Clearbridge American Energy MLP Fund	812,000	761,575	N/A	N/A	812,000	761,575	(50,425)
	Cohen & Steers Ltd Duration Prd & Income Fd	7,894	1,524,671	N/A	N/A	1,507,894	1,524,671	16,777
	Cohen & Steers MLP Inc & Energy Opport Fd	761,813	673,546	N/A	N/A	761,813	673,546	(88,267)
	DWS Short Duration Plus Cl S	2,254,493	2,258,025	N/A	N/A	2,254,493	2,258,025	3,532
	DWS Unconstrained Income Fund	2,522,894	2,515,059	N/A	N/A	2,522,894	2,515,059	(7,835)
	DWS GNMA fund	500,000	2,507,278	N/A	N/A	2,506,630	2,507,278	648
	DWS World Dividend fund	9,538,349	2,999,999	N/A	N/A	2,895,608	2,999,999	104,391
	DWS Capital Growth Fund	2,199,999	2,276,598	N/A	N/A	2,199,999	2,276,598	76,599
	DWS Growth & Income Fund	3,709,244	3,840,511	N/A	N/A	3,709,244	3,840,511	131,267
	Doubleline Income Solutions Fund	509,061	417,207	N/A	N/A	509,061	417,207	(91,854)
	Dreyfus Global Equity Income Fund	1,268,876	1,283,399	N/A	N/A	1,268,876	1,283,399	14,523
	Eaton Vance Floating Rate Income Plus Fund	504,988	443,425	N/A	N/A	504,988	443,425	(61,563)
	Fidelity Advisor New Insights Fund	500,009	528,389	N/A	N/A	500,009	528,389	28,380
	First Tr Inter Duration Pfd and Income Fund	1,006,100	831,910	N/A	N/A	1,006,100	831,910	(174,190)
	Goldman Sachs KLP Income Opportunities Fund	1,000,000	N/A	N/A	N/A	1,000,000	N/A	N/A
	Hartford Equity Income Fund	4,351,271	2,000,000	N/A	N/A	2,018,442	2,000,000	(18,442)
	Hartford Floating Rate Fund	3,069,891	1,000,000	N/A	N/A	995,008	1,000,000	4,992
	Prudential Global Short Duration High Yield Fund	19,741	908,269	N/A	N/A	1,019,741	908,269	(111,472)
	Quest Corp. Senior Notes	500,000	442,332	N/A	N/A	500,000	442,332	(57,668)
	Sentinel Common Stock Fund	5,054,864	5,208,049	N/A	N/A	5,054,864	5,208,049	153,185
	Sentinel Balanced Fund	3,800,000	3,918,673	N/A	N/A	3,800,000	3,918,673	118,673
*	BIF Money Fund	24,224,621	24,934,061	N/A	N/A	24,934,061	24,934,061	-
	Merrill Lynch Banking & Trust ISA	1,074,243	1,074,243	N/A	N/A	1,074,243	1,074,243	-
	Branch Banking & Trust ISA	1,598,949	1,598,949	N/A	N/A	1,598,949	1,598,949	-
	North Fork Bk ISA	1,379,171	1,379,171	N/A	N/A	1,379,171	1,379,171	-
	ISA Firstbank PR	718,932	718,932	N/A	N/A	718,932	718,932	-
	ISA Sovereighn Bank	495,271	495,271	N/A	N/A	495,271	495,271	-
	The Huntington National Bank	738,000	738,000	N/A	N/A	738,000	738,000	-
	Capital One Bank	1,433,900	1,433,900	N/A	N/A	1,433,900	1,433,900	-
	Cit Bank ISA	961,448	961,448	N/A	N/A	961,448	961,448	-
	Fifth Third Bank ISA	1,476,002	1,476,002	N/A	N/A	1,476,002	1,476,002	-
	Private Bank & Trust Company ISA	886,395	886,395	N/A	N/A	886,395	886,395	-
	ISA Bank of America National Association	1,777,404	1,663,664	N/A	N/A	1,663,664	1,663,664	-
	State Bank of India ISA	1,330,893	1,330,893	N/A	N/A	1,330,893	1,330,893	-
	ISA GE Capital Financial Inc.	1,069,914	1,069,914	N/A	N/A	1,069,914	1,069,914	-
	ISA Compass Bank	984,000	984,000	N/A	N/A	984,000	984,000	-
	ISA Bank of China	523,449	523,449	N/A	N/A	523,449	523,449	-

* Represents a party-in-interest

The accompanying notes are an integral part of these schedules.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
KOLMAR LABORATORIES, INC.

D Employer Identification Number (EIN)
14-1439595

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2013			
2	Assets:			
	a Market value	2a		18666961
	b Actuarial value	2b		19874600
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	515	12062039
	b For terminated vested participants	3b	393	5917270
	c For active participants:			
	(1) Non-vested benefits	3c(1)		0
	(2) Vested benefits	3c(2)		5074020
	(3) Total active	3c(3)	211	5074020
	d Total	3d	1119	23073329
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		6.64 %
6	Target normal cost	6		0

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE Ben Upchurch

Signature of actuary

10/03/2014
Date

BEN UPCHURCH
Type or print name of actuary

14-03820
Most recent enrollment number

MILLIMAN, INC.
Firm name

404-254-6700
Telephone number (including area code)

3424 PEACHTREE ROAD NE
SUITE 1900
ATLANTA, GA 30326-1123
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of 6.99 % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	86.13 %
15	Adjusted funding target attainment percentage	15	86.13 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	87.46 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2013	225424				
07/15/2013	225424				
10/15/2013	225424				
01/15/2014	225424				
07/15/2014	188569				
			Totals ► 18(b)	1090265	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1035181
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?		[X] Yes [ ] No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?		[X] Yes [ ] No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.23%	6.51%	7.16 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment		☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	0
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	3198729	1035181
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	1035181

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	**36**	1035181
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1035181
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

Form **5558**
(Rev. August 2012)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File Certain Employee Plan Returns

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Information about Form 5558 and its instructions is at *www.irs.gov/form5558*

OMB No. 1545-0212

File With IRS Only

Part I Identification

A	Name of filer, plan administrator, or plan sponsor (see instructions) Kolmar Laboratories, Inc. Number, street, and room or suite no. (If a P.O. box, see instructions) City or town, state, and ZIP code Port Jervis NY 12771	**B** **Filer's identifying number (see instructions)** Employer identification number (EIN) (9 digits XX-XXXXXXX) 14-1439595 Social security number (SSN) (9 digits XXX-XX-XXXX)

C Plan name	Plan number	Plan year ending— MM	DD	YYYY
Retirement Plan for Employees of Kolmar Laboratories, Inc.And Its	0 0 1	12	31	2013

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part 1, C above.

2 I request an extension of time until 10 / 15 / 2014 to file Form 5500 series (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.

3 I request an extension of time until 10 / 15 / 2014 to file Form 8955-SSA (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application **is automatically approved** to the date shown on line 2 and/or line 3 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and **(b)** the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time To File Form 5330 *(see instructions)*

4 I request an extension of time until / / to file Form 5330.
You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax . . . . . ► **a**

b Enter the payment amount attached . . . . . ► **b**

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ► **c**

5 State in detail why you need the extension:

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ► [signature] **Date** ► 5/9/2014

MGA

2013 Form 5500, Schedule SB, line 22 – Description of Weighted Average Retirement Age

EIN: 14-1439595 **Plan Number: 001**

Retirement Plan for Employees of Kolmar Laboratories
Kolmar Laboratories, Inc.

The weighted average retirement age is equal to the normal retirement age of 65.

100% of future retirees are assumed to retire at age 65.

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC.
AND ITS SUBSIDIARIES AND AFFILIATES

FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

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Ennis Hargadon, LLC
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Retirement Plan for Employees of Kolmar
Laboratories, Inc. and its Subsidiaries and Affiliates

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Retirement Plan for Employees of Kolmar Laboratories, Inc. and its Subsidiaries and Affiliates, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by First State Trust Company and Bank of America Merrill Trust Company, the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Emphasis of Matter

As further discussed in Note 9 to the financial statements, the plan sponsor has made application to the Pension Benefit Guarantee Corporation for a distress termination of the Plan.

Other Matter

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

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

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

Ennis Hargadon, LLC

Cliffside Park, New Jersey
September 8, 2014

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

ASSETS

	2013	2012
Investments at Fair Value (Schedule I)		
Equity Securities	$ -	$ 299,940
Mutual Funds/Exchange Traded Funds	18,779,862	16,581,299
Money Market Funds and Cash	65,478	735,619
Total Investments	18,845,340	17,616,858
Receivables		
Employer Contributions	413,993	338,719
Accrued Investment Income	7,100	3,180
Due from Broker for Securities Sold	-	716,682
Total Receivables	421,093	1,058,581
TOTAL ASSETS	19,266,433	18,675,439

LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS

Liabilities		
Accrued Expenses	16,192	12,053
TOTAL LIABILITIES	16,192	12,053
NET ASSETS AVAILABLE FOR BENEFITS	$ 19,250,241	$ 18,663,386

The accompanying notes are an integral part of these financial statements.

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
Additions to Net Assets Attributed to:		
Investment Income		
Net Appreciation (Depreciation) in Fair Value of Investments	$ 382,571	$ 505,923
Interest Income	121	16
Dividend Income	790,975	269,570
Net Investment Income (Loss)	1,173,667	775,509
Employer Contributions	1,090,265	947,320
Other Income	21	408
Total Additions	2,263,953	1,723,237
Deductions from Net Assets Attributed to:		
Benefits Paid Directly to Participants	1,371,013	1,355,785
Administrative Expenses	306,085	389,593
Total Deductions	1,677,098	1,745,378
Net Increase (Decrease) in Net Assets Available for Benefits	586,855	(22,141)
Net Assets Available for Benefits		
Beginning of Year	18,663,386	18,685,527
END OF YEAR	$ 19,250,241	$ 18,663,386

The accompanying notes are an integral part of these financial statements.

(1) DESCRIPTION OF THE PLAN

The accompanying summarized description of the Retirement Plan for Employees of Kolmar Laboratories, Inc. (the "Company") and its Subsidiaries and Affiliates (the "Plan") is intended only to highlight some of the features of the Plan. Participants should refer to the plan document for a more complete description of the Plan's provisions.

- General

  The Plan is a non-contributory, defined benefit pension plan sponsored by the Company. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

  Effective May 11, 2012, Bank of America, N.A. was appointed as Trustee and custodian of the Plan's assets. Previously, First State Trust Company ("FSTC") was the Trustee and custodian.

- Pension Benefits

  Under the terms of the Plan, employees are eligible for participation upon attaining age 21 and completing one year (1,000 hours) of credited service. Benefits are generally paid in the form of a life annuity payable monthly. When the present value of the benefit is $5,000 or less, eligible participants will receive a lump-sum actuarial equivalent of the benefit in lieu of any other payments. Participants with at least 5 years of participation become eligible for monthly benefits at the normal retirement age of 65, or reduced monthly benefits at the early retirement age of 55. Participants who terminate their employment after periods of service equal to five or more years, or after attaining age 55, will receive specified retirement income benefits at their retirement date.

  During the year ended December 31, 2003 the Plan was amended effective January 1, 2004 to not allow any new participants to enter the Plan and to stop all future benefit accruals of current participants. Years of benefit service, compensation, covered compensation, and any other applicable benefit accrual service or compensation earned after December 31, 2003 shall not count for purposes of calculating any accrued benefit under the Plan.

(2) SIGNIFICANT ACCOUNTING POLICIES AND INFORMATION

This summary of significant accounting policies and information of Retirement Plan for Employees of Kolmar Laboratories, Inc., and its Subsidiaries and Affiliates is presented to assist in understanding the Plan's financial statements. The financial statements and notes are representations of the Plan's trustees, who are responsible for their integrity and objectivity. These accounting policies conform to U.S. generally accepted accounting principles and have been consistently applied in the preparation of these financial statements.

(2) SIGNIFICANT ACCOUNTING POLICIES AND INFORMATION – (Continued)

- Method of Accounting

  The accounting records of the Plan are maintained on the accrual basis.

- 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 liability in an orderly transaction between market participants at the measurement date. See Note 10 for a discussion of fair value measurements.

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

  The Fund follows Financial Accounting Standards Board Accounting Standards Update (ASU) 2009-12, Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent). ASU 2009-12 amended Accounting Standards Codification 820 to allow entities to use net asset value (NAV) per share (or its equivalent), as a practical expedient, to measure fair value when the investment does not have a readily determinable fair value and the NAV is calculated in a manner consistent with investment company accounting. The Fund adopted the guidance in ASU 2009-12 and has used the practical expedient to measure the fair value of investments within the scope of this guidance. ASU 2009-12 requires enhanced disclosures about the nature and risks of investments within its scope. Refer to Note 10 for such disclosures.

- Tax Status

  The Internal Revenue Service has determined and informed the Company by letter dated July 2, 2012 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

- Estimates

  The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

(2) SIGNIFICANT ACCOUNTING POLICIES AND INFORMATION – (Continued)

- Administrative Expenses

  Substantially all administrative expenses are paid by the Plan. The balance of such expenses are paid by the Company. The Company provides certain administrative services to the Plan at no cost to the Plan.

- Accounting for Uncertainty in Income Taxes

  In accordance with guidance issued by the Financial Accounting Standards Board (FASB) on accounting for uncertainty in income taxes, management has evaluated the Plan's tax position and concluded that the Plan has maintained its tax exempt status and has taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. Management believes that the Plan is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2010.

- New Accounting Pronouncement

  In May 2011, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2011-04, Fair Value Measurement, which amends Accounting Standards Codification 820 (originally issued as FASB Statement No. 157, Fair Value Measurements), expanding the qualitative and quantitative fair value disclosure requirements for Level 3 measurements. ASU No. 2011-04 is effective for periods beginning after December 15, 2011. The adoption of ASU No. 2011-04 had no impact on the financial statements, as the Fund did not hold any level 3 assets at December 31, 2013 and 2012 or during the years then ended.

- Subsequent Events

  Fund management has evaluated subsequent events for potential recognition or disclosure through September 8, 2014.

(3) LEGAL MATTERS

According to the Plan's Trustees and legal counsel, the Fund is not a party to any litigation the outcome of which would have a material effect on these financial statements.

(4) RISKS AND UNCERTAINTIES

The Plan's assets are invested in various securities and shares of common and collective funds. These investments are exposed to various risks, such as, interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially effect the amounts reported in the statements of net assets available for benefits and statements of changes in net assets available for benefits.

(4) RISKS AND UNCERTAINTIES (Continued)

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

(5) INVESTMENT INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The Plan's assets are held by a trust fund administered by the trustee. The following is a summary of assets (at fair value) and changes in assets certified as complete and accurate by the trustee as of and for the years ended December 31, 2013 and 2012. Investments that represent 5% or more of the Plan's total assets are separately identified.

Description	2013	2012
Investments at Fair Value		
Equity Securities	$ -	$ 299,940
Mutual Funds/Exchange Traded Funds		
Cohen & Speers Limited Duration Prfd & Inc. Fd.	-	1,502,400
Prudential Global Short Duration High Yield Fund	-	1,002,000
American Century Equity Income Fund	3,559,708	-
American Century Short Duration Fund	-	7,646,230
DWS GNMA Fund	-	2,009,230
DWS World Dividend Fund	6,939,560	-
Goldman Sachs MLP Income Opportunities Fd	1,040,000	-
Hartford Equity Income Fund	2,347,138	-
Hartford Floating Rate Fund	2,081,446	-
Other	2,812,010	4,421,439
Money Market Funds and Cash	65,478	735,619
Total Investments at Fair Value	$ 18,845,340	$ 17,616,858

During the years ended December 31, 2013 and 2012 the Plan's investments (including investments bought, sold, and held during the period) appreciated (depreciated) in value as follows:

Net Appreciation (Depreciation) in Fair Value

	2013	2012
Equity Securities	$ (44,896)	$ 281,665
Collective Trust Funds	-	606,852
Mutual Funds/Exchange Traded Funds	427,467	(382,594)
Net Appreciation (Depreciation) in Fair Value of Investments	$ 382,571	$ 505,923

(5) INVESTMENT INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED) – (Continued)

Other additions and deductions to the Plan's assets during the years ended December 31, 2013 and 2012 were as follows:

	2013	2012
Interest Income	$ 121	$ 16
Dividend Income	790,975	269,570
Investment Expenses	68,686	117,093
Benefits Paid Directly to Participants	1,371,013	1,355,785
Administrative Expenses	237,399	272,500

(6) ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the services employees have rendered through the valuation date, which is as of January 1, 2014. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the number of years of credited service and reported compensation.

The actuarial present value of accumulated plan benefits is determined by the Plan's independent actuary and is calculated by applying actuarial assumptions to accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

Calculations of the present value of accumulated benefits were made using the unit credit cost method. The significant actuarial assumptions used in determining the actuarial present value of accumulated plan benefits were as follows.

Interest Rate	8.00%
Mortality Table	Males - RP 2000 system table with floating Scale AA projections for males Females - RP 2000 system table with floating Scale AA projections for females
Withdrawal Rates	Age 25 - 5.29% Age 40 - 4.19% Age 55 - 0.94%
Assumed Retirement Age	Age 65
Marriage Rates	Percentage married - 100%. Males are assumed to be 3 years older than their spouse.

(6) ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS – (Continued)

Actuarial Cost Method – The actuarial cost method used for determining the plan's ERISA funding requirements is the unit credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's future benefits.

Asset Valuation Method – The Actuarial Value of Assets used for determining the plan's ERISA funding requirements is equal to the Adjusted Market Value of Assets minus a decreasing fraction of the investment gain or loss for each of the two immediate preceding plan years, but it cannot be less than 90% nor more than 110% of the Adjusted Market Value of Assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets (currently 8% per year) or the applicable statutory interest rate for the year.

Changes in Assumptions
None

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits as of December 31, 2013 and 2012 was as follows:

	December 31, 2013	December 31, 2012
Vested Benefits		
Participants Currently Receiving Payment	$ 10,077,325	$ 9,963,922
Other Participants	10,188,605	10,219,422
Total Vested Benefits	20,265,930	20,183,344
Nonvested Benefits	30,440	34,114
Actuarial Present Value of Accumulated Plan Benefits	$ 20,296,370	$20,217,458

(6) ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS – (Continued)

The changes in the actuarial present value of accumulated plan benefits for the year ended December 31, 2013 were as follows

Actuarial Present Value of Accumulated Plan Benefits Beginning of Year	$20,217,458
Increase (Decrease) During the Year Attributable to:	
Reduction in Discount Period	1,563,611
Benefits Paid	(1,371,013)
Actuarial Gains and (Losses)	(113,686)
Net Increase (Decrease)	78,912
Actuarial Present Value of Accumulated Plan Benefits End of Year	$20,296,370

(7) FUNDING POLICY

The Company makes contributions to the Plan as determined by the Plan's independent actuary in amounts that meet or exceed the minimum funding requirements of ERISA. Contributions for 2013 and 2012 were $1,090,265 and $947,320, respectively. The Plan met the minimum funding requirements of ERISA as of December 31, 2013. The plan's actuary has certified that the Adjusted Funding Target Attainment Percentage ("AFTAP") for the plan was 83.01% as of January 1, 2013. AFTAP is the ratio of the plan's adjusted assets to its adjusted funding target (100% of the present value of all benefit liabilities accrued to date).

(8) PARTY-IN-INTEREST TRANSACTION

The Plan's investments are managed by an affiliate of Bank of America, N.A.. Bank of America, N.A. is the Plan's Trustee and provides recordkeeping services to the Plan. As such, these transactions qualify as exempt party-in-interest transactions. Usual and customary fees were paid by the Plan for the investment management and recordkeeping services.

(9) PLAN TERMINATION

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

(9) PLAN TERMINATION – (Continued)

In the event the Plan terminates, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations. Upon termination, the employees become vested in the present value of their accrued benefit, to the extent funded, and benefits will be distributed in the following order:

- Monthly benefits former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
- All other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC"), up to specified limitations. The PBGC is a government agency established under ERISA.
- All other vested retirement benefits under the Plan not insured by the PBGC.
- All nonvested benefits.

As mentioned above, certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

If the Plan terminates, participant benefits will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

On June 22, 2012, the plan sponsor filed Notice of Intent to Terminate ("NOIT") with the Pension Benefit Guarantee Corporation ("PBGC") for a distress termination of the Plan to be effective June 30, 2012. As of the date of these financial statements, the PBGC has not notified the sponsor as to whether the NOIT complies with the law and regulations. A distress termination of the Plan would result in the transfer of Plan assets and liabilities to the PBGC.

(10) FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ASC 820, *Fair Value Measurements and Disclosures* (formerly FAS 157 Fair Value Measurements), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

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

(10) FAIR VALUE MEASUREMENTS - (Continued)

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

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

Money Market Funds: Valued using cost which approximates fair value.

Equities: Valued at the closing price reported in the active market in which the individual security is traded.

Mutual Funds and Exchange Traded Funds: Valued at the closing price (net asset value) reported in the active market in which the Fund is traded.

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

(10) FAIR VALUE MEASUREMENTS - (Continued)

The following tables sets forth by level, within the fair value hierarchy, of the plan's investment assets at fair value as of December 31, 2013 and 2012:

Assets at Fair Value as of December 31, 2013

	Level 1	Level 2	Level 3	Total
Mutual Funds/Exchange Traded Funds				
Closed-End Funds	$ 1,040,000	$ -	$ -	$ 1,040,000
Open-End Funds	17,739,862	-	-	17,739,862
Total Mutual Funds/Exchange Traded Funds	18,779,862	-	-	18,779,862
Money Market Funds and Cash	65,478	-	-	65,478
Total Assets at Fair Value	$18,845,340	$ -	$ -	$18,845,340

Assets at Fair Value as of December 31, 2012

	Level 1	Level 2	Level 3	Total
Equity Securities (Preferred)				
Energy	$ 150,540	$ -	$ -	$ 150,540
Financial	149,400	-	-	149,400
Total Equity Securities	299,940	-	-	299,940
Mutual Funds/Exchange Traded Funds				
Closed-End Funds	5,909,034	-	-	5,909,034
Open-End Funds	10,672,265	-	-	10,672,265
Total Mutual Funds/Exchange Traded Funds	16,581,299	-	-	16,581,299
Money Market Funds and Cash	735,619	-	-	735,619
Total Assets at Fair Value	$17,616,858	$ -	$ -	$17,616,858

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC.
AND ITS SUBSIDIARIES AND AFFILIATES

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013
EIN 14-1439595 PLAN NO. 001

Form 5500, Schedule H, Line 4i

(a)	(b)	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value			(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Rate of Interest	Maturity Date	Par/Maturity Value or Shares	Cost	Current Value
	MONEY MARKET FUNDS AND CASH					
*	ISA Bank of America	Varies	N/A	113,740	$ 113,740	$ 113,740
*	Bank of America Merrill Lynch Principal Cash	N/A	N/A	(48,262)	(48,262)	(48,262)
	TOTAL MONEY MARKET FUNDS				65,478	65,478
	MUTUAL FUNDS/EXCHANGE TRADED FUNDS					
	CLOSED-END FUNDS					
	Goldman Sachs MLP Income Opportunities Fd	N/A	N/A	50,000	1,000,000	1,040,000
	Total Closed-End Funds				1,000,000	1,040,000
	OPEN-END FUNDS					
	Advisors Disciplined TR 985 Blue Chip			9,495.2760	100,869	110,335
	Advisors Disciplined 940 Healthcare Opportunities			17,648.2240	200,937	217,779
	Advisors Discipline TR 1024 Dividend Income Value			20,121.1360	202,615	215,497
	Advisors Disciplined TR 1030 Emerging Markets Divid			63.9230	621	692
	American Century Equity Inc Fund			415,368.4900	3,675,250	3,559,708
	DWS World Dividend Fund			242,557.1560	6,642,732	6,939,560
	DWS Disciplined Market Neutral Fd			58,072.0090	500,000	505,226
	FT 3789 Divid Strength			58.6810	582	735
	FT Unit 4132 Divid Strength			28,892.0140	304,575	330,525
	FT Unit 4155 Mega Cap Port			9,710.4400	101,324	108,660
	FT Unit 4126 Sr Ln & Ltd Duration			156.9080	1,361	1,359
	FT 4255 Homebuilders Rcvry Slct Prt Sr A			19,895.2660	200,471	220,440
	FT 4374 Richard Bernstn Advsrs Global Dvd Kings Sr.			24,140.3000	250,628	246,714
	Gugnhem Dfind Prtf 1022			22,289.6770	226,309	236,048
	Gugnhem Dfnd Prtfl 1052			19,644.0000	199,998	219,816
	Gugnhem Dfnd Prtfls 1003			0.4770	5	6
	Hartford Equity Income Fund			130,396.5430	2,332,828	2,347,138
	Hartford Floating Rate Fund			230,248.5040	2,074,883	2,081,446
	Incapital Unit Tr Unit North Amehn Div Builders			19,897.0000	198,003	205,138
	Invesco Unit Trs 1323 REIT Income Port 2013-2			29.2710	242	243
	Invesco Unit Trs 13503 REIT Income Port 2013-3			20,597.9800	203,181	192,797
	Total Open-End Funds				17,417,414	17,739,862
	TOTAL MUTUAL FUNDS/EXCHANGE TRADED FUNDS				18,417,414	18,779,862
	TOTAL ASSETS HELD FOR INVESTMENT PURPOSES				$ 18,482,892	$ 18,845,340

* Represents a party-in-interest

The accompanying notes are an integral part of these schedules.

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC.
AND ITS SUBSIDIARIES AND AFFILIATES

SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013
EIN 14-1439595 PLAN NO. 001

Form 5500, Schedule H, Line 4j

(a)	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Gain or (Loss)
	American Century Short Duration Fund	$ 190,933	$9,659,050	N/A	N/A	$9,640,010	$ 9,659,050	$ 19,040
	American Century Equity Income Fund	11,209,510	7,613,713	N/A	N/A	7,534,260	7,613,713	79,453
	American Centruy Strat Alloc Moderate Fund	4,517,131	4,578,695	N/A	N/A	4,517,131	4,578,695	61,564
	American Century Strategic Alloc Aggres Fund	4,250,000	4,366,140	N/A	N/A	4,250,000	4,366,140	116,140
	Apollo Tactical Income Fund	511,815	440,799	N/A	N/A	511,815	440,799	(71,016)
	Blackstone GSO Strategic CR Fund	18,680	974,248	N/A	N/A	1,018,680	974,248	(44,432)
	Blackrock Multi-Sector Income Common Shares	508,971	429,717	N/A	N/A	508,971	429,717	(79,254)
	Clearbridge American Energy MLP Fund	812,000	761,575	N/A	N/A	812,000	761,575	(50,425)
	Cohen & Steers Ltd Duration Prd & Income Fd	7,894	1,524,671	N/A	N/A	1,507,894	1,524,671	16,777
	Cohen & Steers MLP Inc & Energy Opport Fd	761,813	673,546	N/A	N/A	761,813	673,546	(88,267)
	DWS Short Duration Plus Cl S	2,254,493	2,258,025	N/A	N/A	2,254,493	2,258,025	3,532
	DWS Unconstrained Income Fund	2,522,894	2,515,059	N/A	N/A	2,522,894	2,515,059	(7,835)
	DWS GNMA fund	500,000	2,507,278	N/A	N/A	2,506,630	2,507,278	648
	DWS World Dividend fund	9,538,349	2,999,999	N/A	N/A	2,895,608	2,999,999	104,391
	DWS Capital Growth Fund	2,199,999	2,276,598	N/A	N/A	2,199,999	2,276,598	76,599
	DWS Growth & Income Fund	3,709,244	3,840,511	N/A	N/A	3,709,244	3,840,511	131,267
	Doubleline Income Solutions Fund	509,061	417,207	N/A	N/A	509,061	417,207	(91,854)
	Dreyfus Global Equity Income Fund	1,268,876	1,283,399	N/A	N/A	1,268,876	1,283,399	14,523
	Eaton Vance Floating Rate Income Plus Fund	504,988	443,425	N/A	N/A	504,988	443,425	(61,563)
	Fidelity Advisor New Insights Fund	500,009	528,389	N/A	N/A	500,009	528,389	28,380
	First Tr Inter Duration Pfd and Income Fund	1,006,100	831,910	N/A	N/A	1,006,100	831,910	(174,190)
	Goldman Sachs KLP Income Opportunities Fund	1,000,000	N/A	N/A	N/A	1,000,000	N/A	N/A
	Hartford Equity Income Fund	4,351,271	2,000,000	N/A	N/A	2,018,442	2,000,000	(18,442)
	Hartford Floating Rate Fund	3,069,891	1,000,000	N/A	N/A	995,008	1,000,000	4,992
	Prudential Global Short Duration High Yield Fund	19,741	908,269	N/A	N/A	1,019,741	908,269	(111,472)
	Quest Corp. Senior Notes	500,000	442,332	N/A	N/A	500,000	442,332	(57,668)
	Sentinel Common Stock Fund	5,054,864	5,208,049	N/A	N/A	5,054,864	5,208,049	153,185
	Sentinel Balanced Fund	3,800,000	3,918,673	N/A	N/A	3,800,000	3,918,673	118,673
*	BIF Money Fund	24,224,621	24,934,061	N/A	N/A	24,934,061	24,934,061	-
	Merrill Lynch Banking & Trust ISA	1,074,243	1,074,243	N/A	N/A	1,074,243	1,074,243	-
	Branch Banking & Trust ISA	1,598,949	1,598,949	N/A	N/A	1,598,949	1,598,949	-
	North Fork Bk ISA	1,379,171	1,379,171	N/A	N/A	1,379,171	1,379,171	-
	ISA Firstbank PR	718,932	718,932	N/A	N/A	718,932	718,932	-
	ISA Sovereighn Bank	495,271	495,271	N/A	N/A	495,271	495,271	-
	The Huntington National Bank	738,000	738,000	N/A	N/A	738,000	738,000	-
	Capital One Bank	1,433,900	1,433,900	N/A	N/A	1,433,900	1,433,900	-
	Cit Bank ISA	961,448	961,448	N/A	N/A	961,448	961,448	-
	Fifth Third Bank ISA	1,476,002	1,476,002	N/A	N/A	1,476,002	1,476,002	-
	Private Bank & Trust Company ISA	886,395	886,395	N/A	N/A	886,395	886,395	-
	ISA Bank of America National Association	1,777,404	1,663,664	N/A	N/A	1,663,664	1,663,664	-
	State Bank of India ISA	1,330,893	1,330,893	N/A	N/A	1,330,893	1,330,893	-
	ISA GE Capital Financial Inc.	1,069,914	1,069,914	N/A	N/A	1,069,914	1,069,914	-
	ISA Compass Bank	984,000	984,000	N/A	N/A	984,000	984,000	-
	ISA Bank of China	523,449	523,449	N/A	N/A	523,449	523,449	-

* Represents a party-in-interest

The accompanying notes are an integral part of these schedules.