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
THE BARTON GROUP 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 07/01/1982

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

THE BARTON GROUP

SIX WARREN STREET
GLENS FALLS, NY 12801

2b Employer Identification Number (EIN)
23-1624372

2c Sponsor's telephone number
518-798-5462

2d Business code (see instructions)
212390

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.	10/09/2014	ROBERT ALBANO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2014	ROBERT ALBANO
	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:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	200
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**	166
b	Retired or separated participants receiving benefits	**6b**	6
c	Other retired or separated participants entitled to future benefits	**6c**	23
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	195
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	195
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	192
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	7
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2J 2F 2G 2K 3D 3H 2S 2T

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

9a Plan funding arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
THE BARTON GROUP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
THE BARTON GROUP

D Employer Identification Number (EIN)
23-1624372

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

1 Coverage Information:

(a) Name of insurance carrier

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
04-1590850	65935	FL 51974	195	01/01/2013	12/31/2013

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	15164685

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	5486732
c	Additions: (1) Contributions deposited during the year	7c(1)	1467319		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	207549		
	(4) Transferred from separate account	7c(4)	1395818		
	(5) Other (specify below)	7c(5)	413163		
	▶ LN INT, LN PRIN, LOAN DEFAULT, LOAN				
	(6)Total additions			7c(6)	3483849
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	8970581
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1248960		
	(2) Administration charge made by carrier	7e(2)	792		
	(3) Transferred to separate account	7e(3)	1578649		
	(4) Other (specify below)	7e(4)	27959		
	▶ LN DISTRIB				
	(5) Total deductions			7e(5)	2856360
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	6114221

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
THE BARTON GROUP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
THE BARTON GROUP

D Employer Identification Number (EIN)
23-1624372

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

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

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

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

JHW FINANCIAL SERVICES INC

68-0279977

(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?
53	SHAREHOLDER SERVICE PROVI	0	Yes [X] No [ ]	Yes [ ] No [X]	50077	Yes [ ] No [X]

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

UHY, LLP

20-0694403

(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	AUDITORS	8400	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
52 60 63 64 67 68 72	CONTRACT ADMINISTRATOR	7325	Yes [X] No [ ]	Yes [X] No [ ]	0	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)

THE BARTON GROUP

23-1624372

(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	PLAN SPONSOR	0	Yes [X] No [ ]	Yes [ ] No [X]	5000	Yes [ ] No [X]

(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
JHW FINANCIAL SERVICES INC	53	50077

(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.
MASSACHUSETTS MUTUAL LIFE INS. CO. 04-1590850	COMMISSIONS AND FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PREMIER MONEY MARKET BABSON 04-3212059	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INT'L NEW DISCOVERY MFS 04-3379729	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MM S&P 500 INDEX NORTHERN TRUST 04-3410047	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SELECT MID CAP GR II TRP/FRONTIER 04-3512596	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LEVERAGED CO STCKFIDELITY ADVISOR 04-3533877	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SEL SMCOVAL FED CLOV/TRP/ERNST 04-3584140	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60 67	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GROWTH MFS 04-6551722	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ADV DOW JONES TRGT 2015 IIWLS FRG 20-1524639	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ADV DOW JONES TRGT 2025 IIWLS FRG 20-1524639	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ADV DOW JONES TRGT 2035 IIWLS FRG 20-1524639	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ADV DOW JONES TRGT 2045 IIWLS FRG 20-1524639	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ADV DOW JONES TRGT TDAY IIWLS FRG 20-1524639	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SELECT PIMCO TOTAL RETURN 27-2377446	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SMALL CAP DISCOVERY INVESCO 36-4353052	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SEL MID CAP VAL NFJ/SYSTEMATIC 42-1710935	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WASHINGTON MUTUAL INVS AMERICAN 52-0793788	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SPECTRUM GROWTH T. ROWE PRICE 52-1560327	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DELAWARE DIVERSIFIED INCOME 52-1842569	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CALVERT SOCIAL INDEX FUND 52-2236318	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LARGE-CAP GROWTH EATON VANCE 55-0789520	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SMALL CAP VALUE FRANKLIN 94-3237550	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BALANCED AMERICAN 94-6050854	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CAP WORLD GRWTH AND INCM AMERICAN 95-4402570	BASIS POINTS * PLAN ASSETS

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
THE BARTON GROUP	10	5000

(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.
MASSACHUSETTS MUTUAL LIFE INS. CO. 04-1590850	PLAN RELATED EXPENSES

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a	Name:	**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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
THE BARTON GROUP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
THE BARTON GROUP

D Employer Identification Number (EIN)
23-1624372

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

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-FJ ADV DOW JONES TRGT TDAY II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0342299-003	P	10233

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-GE LARGE-CAP GROWTH

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0342299-063	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-HJ ADV DOW JONES TRGT 2015 II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0342299-004	P	61294

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-JJ ADV DOW JONES TRGT 2025 II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0342299-005	P	1204871

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-MJ ADV DOW JONES TRGT 2035 II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0342299-006	P	2278575

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QP SEL MID CAP VAL

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0342299-014	P	299975

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-RD SMALL CAP DISCOVERY

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-440	P	1018501

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-SF SMALL CAP VALUE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 90-0342299-025	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 356604
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-SJ ADV DOW JONES TRGT 2045 II		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 90-0342299-007	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 760752
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-TZ SELECT PIMCO TOTAL RETURN		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-362	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1000920
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VC WASHINGTON MUTUAL INVS		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-277	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1564099
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VE BALANCED		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-278	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9961
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VI LEVERAGED CO STCK		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-363	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1287899
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VY CAP WORLD GRWTH AND INCM		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 90-0342299-091	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 912534
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W0 GROWTH		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-112	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1494224
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WH SPECTRUM GROWTH		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-128	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 546900
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WR INT'L NEW DISCOVERY		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-231	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 834621

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-YG PREMIER MONEY MARKET

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-139	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-YT SELECT MID CAP GR II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-186	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 541699

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-YX MM S&P 500 INDEX

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-150	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 741092

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-YY SEL SMCOVAL

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-187	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 239931

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
THE BARTON GROUP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
THE BARTON GROUP

D Employer Identification Number (EIN)
23-1624372

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	178	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	675	414
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	701136	783416
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	12183023	15164684
(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)	830668	472422
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	5486733	6114221
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(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	19202413	22535157
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	19202413	22535157

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)	741882	
	(B) Participants	2a(1)(B)	725436	
	(C) Others (including rollovers)	2a(1)(C)	152371	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1619689
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	33720	
	(F) Other	2b(1)(F)	207549	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		241269
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	23472	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		23472
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	712087	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	702784	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		9303
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		3083255
(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)		2921
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		4979909
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1653931	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1653931
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		-14090
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	7324	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		7324
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1647165
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3332744
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: UHY, LLP **(2)** EIN: 20-0694403

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		1500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
THE BARTON GROUP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
THE BARTON GROUP

D Employer Identification Number (EIN)
23-1624372

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): 04-1590850

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

THE BARTON GROUP 401(k) PLAN

AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTARY SCHEDULES

December 31, 2013 and 2012

THE BARTON GROUP 401(k) PLAN

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** Other schedules required by 29CFR2520 .103.10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974 (ERISA) have been omitted because they are not applicable.*

UHY LLP
Certified Public Accountants

REPORT OF INDEPENDENT AUDITORS

To the Audit and Finance Committee of the Board of Directors
The Barton Group 401(k) Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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 3, which was certified by MassMutual Retirement Services (Mass Mutual), the insurance company of the Plan, and State Street Bank and Trust Company (State Street), the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the insurance company and the trustee hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from MassMutual and State Street as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the plan administrator by the insurance company and 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.

UHY LLP Certified Public Accountants

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of (1) Schedule H, Line 4i – Schedule of Assets (Held at End of Year), and (2) Schedule H, Line 4j – Schedule of Reportable Transactions, as of and for the year ended December 31, 2013, 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.

UHY LLP

Albany, New York
October 6, 2014

THE BARTON GROUP 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2013	December 31, 2012
ASSETS		
Investments, at fair value:		
Pooled separate accounts	**$ 15,164,685**	$ 12,183,021
Separate account guaranteed interest contract	**6,264,750**	5,938,243
Mutual funds	**472,836**	831,525
	21,902,271	18,952,789
Receivables:		
Notes receivable from participants	**783,416**	701,136
	783,416	701,136
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	**(150,530)**	(451,511)
Net assets available for benefits	**$ 22,535,157**	$ 19,202,414

See accompanying notes to financial statements.

THE BARTON GROUP 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31, 2013
ADDITIONS:	
Investment income:	
Interest	$ 33,720
Net appreciation in fair value of investments	3,326,500
Total investment income	3,360,220
Contributions:	
Employer	741,882
Employee	725,436
Rollovers	152,371
Total contributions	1,619,689
Total additions	4,979,909
DEDUCTIONS:	
Benefits paid to participants	1,639,841
Administrative expenses, net of credits	7,325
Total deductions	1,647,166
Increase in net assets available for benefits	3,332,743
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	19,202,414
End of year	$ 22,535,157

See accompanying notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of The Barton Group 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan, sponsored by Barton Mines Corporation (DBA The Barton Group), is a defined contribution plan covering substantially all employees of Barton Mines Corporation, Barton Mines Company, LLC (DBA Barton International), and Virginia Abrasives Corporation (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Substantially all employees of the Company are eligible to participate in the Plan upon the first day of the month following employment.

Contributions

The Plan allows employees to make pre-tax contributions, subject to certain limitations, under the Internal Revenue Code (IRC). Each participant in the Plan may defer the maximum percentage of their compensation and dollar amount permissible under the IRC as a basic contribution to the Plan. The Company makes a matching contribution for each participant's basic contribution, determined as follows:

Years of Service with Company	Matching Contributions
Less than three years	$.25 for each $1.00 deposited to the participant's basic contribution account.
Three but less than five years	$.50 for each $1.00 deposited to the participant's basic contribution account.
Five or more years	$1.00 for each $1.00 deposited to the participant's basic contribution account.

Matching contributions are limited to six percent of a participant's compensation.

At the discretion of the Company, the Company may make a non-elective, profit-sharing contribution. Employees must have a minimum of 12 months of employment to be eligible to receive the profit sharing contribution. The profit sharing contribution was 3% for the years ended December 31, 2013 and 2012.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions, (b) investment income (losses), and (c) administrative expenses. Allocations are based on participant's contributions, earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Forfeited Accounts

Forfeitures of non-vested matching and profit sharing contributions by terminated participants are used to reduce the Company's contribution (see "Vesting" below).

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Vesting

Participants are immediately vested in their basic contributions, plus actual earnings thereon. Participants become 100% vested in the Company's matching and profit sharing contributions under the following circumstances:

- death or disability of participant;
- if the Plan is completely terminated or if all contributions are completely discontinued;
- if participation ceases due to a partial termination of the Plan;
- a participant attains their sixty-fifth birthday; and
- a participant attains their early retirement date defined as age fifty-five with six years of service.

Except as otherwise stated above, participants' vested interest in matching and profit sharing contributions are as follows:

Less than 2 years	0%
After 2 years but less than 3 years	20%
After 3 years but less than 4 years	40%
After 4 years but less than 5 years	60%
After 5 years but less than 6 years	80%
After 6 years	100%

A participant of the Plan who terminates service with the Company forfeits the non-vested portion of Company matching and profit sharing contributions.

Investment Options

The Plan offers participants the option to choose from a diversified portfolio of pooled separate accounts, separate account guaranteed interest contract and mutual funds. The investments are managed by MassMutual Retirement Services (MassMutual) under an administrative services agreement.

Participant Loans

A participant may apply for a loan from the Plan limited to the lesser of one-half the participant's vested accrued benefit or $50,000 reduced by the excess, if any, of the highest outstanding balance of the participant's loan for a one-year period prior to the loan over the outstanding balance of the participant's loan on the date on which the loan is made. The loan will be administered on a uniform and non-discriminatory basis. The maximum loan term shall be five years unless the loan is used to purchase a primary residence and then a reasonable period of time, not to exceed thirty years, is to be used as the term. The loans are collateralized by the balance in the participant's account and bear a fixed interest rate of prime plus 1%. Principal and interest are paid ratably through payroll deductions. At December 31, 2013 and 2012, participant loans totaled $783,416 and $701,136, respectively, with interest rates ranging from 4.25% to 9.50%.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant whose benefit is more than $5,000, may elect to receive either (a) a single lump-sum payment; (b) installments over a period of not more than the participant's life expectancy or (c) partial withdrawals. For participants who terminate service for other reasons, or who have balances of $5,000 or less, the value of the vested interest in the account will be paid as a lump-sum distribution.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales 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) in the fair value of investments includes realized gains or losses on investments bought and sold during the year as well as unrealized appreciation (depreciation) on investments currently held.

Notes receivable from participants are measured at their unpaid balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

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

Payment of Benefits

Benefits are recognized when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements with the exception of investment advisor, management, and trustee fees, which are paid by plan participants. Investment related expenses are included in net appreciation of fair value of investments.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

The plan has evaluated subsequent events through October 6, 2014, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, MassMutual and State Street Bank and Trust Company have certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2013 and the schedule of assets (held at year end) as of December 31, 2013, and the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2013.

Plan investments consist of shares of pooled separate accounts, separate account guaranteed interest contracts and mutual funds. The following table represents investments at December 31, 2013 and 2012. Investments that represent 5% or more of the Plan's net assets are separately identified (*).

	December 31, 2013		December 31, 2012	
Description/Investments at Fair Value	**Units**	**Fair Value**	**Units**	**Fair Value**
Separate account guaranteed interest contract:				
Fixed Interest Fund	431,140	$ 6,264,750 *	399,758	$ 5,938,243 *
Pooled separate accounts:				
Dow Jones Target 2035 (SSGA)	15,541	2,278,575 *	14,008	1,731,585 *
Dow Jones Target 2025 (SSGA)	8,574	1,204,871 *	10,557	1,329,163 *
Washington Mutual Investors (American)	7,107	1,564,099 *	6,934	1,160,818 *
Large-Cap Growth (Eaton Vance)	-	-	10,306	1,045,855 *
Select PIMCO Total Return	5,949	1,000,920	5,993	1,026,566 *
Leveraged Co. Stock (Fidelity Advisor)	4,776	1,287,899 *	4,790	948,796
Growth Fund (MFS)	7,340	1,494,224 *	-	-
International New Discovery (MFS)	2,002	834,621	1,994	695,575
Small Cap Growth (Van Kampen)	5,380	1,018,501	4,962	684,330
Spectrum Growth (T Rowe Price)	1,685	546,900	2,524	637,091
Capital World Growth & Income (American)	4,644	912,534	3,978	626,742
Dow Jones Target 2045 (SSGA)	5,037	760,752	4,412	544,297
Select Mid Cap Growth II (TRP/Frontier)	1,722	541,699	2,076	480,365
Select Indexed Equity (Northern Trust)	3,780	741,092	2,141	318,459
Select Mid Cap Value (NFJ/Systematic)	1,785	299,975	2,033	255,549
Small Company Value (Fed Clov/TRP/ERNST)	811	239,931	1,135	253,991
Small Cap Value (Franklin)	2,125	356,604	1,896	236,238
Dow Jones Target 2015 (SSGA)	459	61,294	1,415	181,176
Dow Jones Target Today (SSGA)	76	10,233	107	14,197
Balanced American	47	9,961	69	12,143
Holding Account (U)	-	-	1	85
Mutual funds:				
Calvert Social Funds	8,103	106,694	7,068	69,305
Delaware Diversified Income	31,693	366,142	65,075	762,220
		$ 21,902,271		$ 18,952,789

The Plan's pooled separate accounts, separate account guaranteed interest contract, and mutual fund investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $3,083,254, $207,549, and $35,697, respectively, for the Plan year ended December 31, 2013.

NOTE 3 – INVESTMENTS (Continued)

FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides 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 FASB ASC 820 are described as follows:

Level 1 Inputs

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

Level 2 Inputs

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

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

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

Pooled separate accounts: Unit value calculated based on the observable Net Asset Value (NAV) of the underlying investments.

Separate account guaranteed interest contract: Liquidation value based on a pro rata share of the market value of the underlying investments in the separate account.

Mutual funds: NAV of shares held by the plan at year end.

NOTE 3 – INVESTMENTS (Continued)

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

The following table presents the fair value hierarchy for the Company's financial assets and liabilities measured at fair value on a recurring basis as of December 31, 2013 and 2012:

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 15,164,685	$ -	$ 15,164,685
Separate account guaranteed interest contract	-	6,264,750	-	6,264,750
Mutual funds				
Growth	106,694	-	-	106,694
Income	366,142	-	-	366,142
Total assets at fair value	$ 472,836	$ 21,429,435	$ -	$ 21,902,271

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 12,183,021	$ -	$ 12,183,021
Separate account guaranteed interest contract	-	-	5,938,243	5,938,243
Mutual funds				
Growth	69,305	-	-	69,305
Income	762,220	-	-	762,220
Total assets at fair value	$ 831,525	$ 12,183,021	$ 5,938,243	$ 18,952,789

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2013 and 2012:

	Separate Account Guaranteed Interest Contract	
	2013	2012
Balance, beginning of year	$ 5,938,243	$ 5,425,578
Net unrealized gains	-	118,134
Purchases	-	1,960,434
Sales	-	(1,836,072)
Issuances	-	270,169
Transfers	(5,938,243)	-
Balance, end of year	$ -	$ 5,938,243

Investments with a fair value of $5,938,243 were transferred from level 3 to level 2 during the year ended December 31, 2013 as a result of the reevaluation of the inputs and valuation techniques used to measure fair value.

NOTE 3 – INVESTMENTS (Continued)

Guaranteed Investment Account

The Plan maintains a separate account guaranteed interest contract which is a fully benefit-responsive interest contract with MassMutual (fixed interest fund). MassMutual maintains the contributions in a general asset account which is guaranteed by MassMutual's claims paying ability. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Contract value ($6,114,220 and $5,486,732 at December 31, 2013 and 2012, respectively) represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The separate account guaranteed interest contract issuer is contractually obligated to repay the principal and specified interest rate that is guaranteed to the Plan.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3%. Such interest rates are reviewed on a semi-annual basis. The average yield based on actual earnings for the contract for the years ended December 31, 2013 and 2012 was 3.40% and 3.75%, respectively. The average crediting interest rate to participants for the contract as of December 31, 2013 and 2012 was 3.40% and 3.75%, respectively.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) the complete or partial termination of the Plan; (2) the establishment or activation of, or material change in, any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from the Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants have occurred or are probable of occurring.

Termination of the separate account guaranteed interest contract requires a twelve month notice with book values being available at the end of the 12-month period.

NOTE 4 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan, subject to the provisions of ERISA. In the event of a termination, participants will become one hundred percent (100%) vested in all of their accounts.

NOTE 5 – TAX STATUS

The Plan obtained its latest determination letter on October 5, 2004, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the IRC. Although the plan has been amended since receiving the determination letter, the plan administrator believes that the plan is designed and is currently operating in accordance with the applicable requirements of the IRC.

NOTE 5 – TAX STATUS (Continued)

The Plan administrator has analyzed the tax positions taken by the Plan as required by generally accepted accounting principles, and has concluded that as of December 31, 2013, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is not subject to income tax examinations for years prior to 2010.

NOTE 6 – RISKS AND UNCERTAINTIES

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

NOTE 7 – RELATED-PARTY TRANSACTIONS

Certain plan investments are managed by MassMutual. MassMutual is the insurance company, record keeper, and investment manager as defined by the plan, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the plan for investment management services amounted to $7,325 for the year ended December 31, 2013.

SUPPLEMENTAL SCHEDULE

THE BARTON GROUP 401(k) PLAN

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

December 31, 2013
Employer ID #23-1624372
Plan Number 002

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost**	(e) Current Value	
*	MassMutual	Separate Account Guaranteed Interest Contract		$ 6,114,220	(a)
*	MassMutual	Dow Jones Target 2035 (SSGA)		2,278,575	
*	MassMutual	Washington Mutual Investors (American)		1,564,099	
*	MassMutual	Growth Fund (MFS)		1,494,224	
*	MassMutual	Leveraged Co. Stock (Fidelity Advisor)		1,287,899	
*	MassMutual	Dow Jones Target 2025 (SSGA)		1,204,871	
*	MassMutual	Small Cap Growth (Van Kampen)		1,018,501	
*	MassMutual	Select PIMCO Total Return		1,000,920	
*	MassMutual	Capital World Growth & Income (American)		912,534	
*	MassMutual	International New Discovery (MFS)		834,621	
*	MassMutual	Dow Jones Target 2045 (SSGA)		760,752	
*	MassMutual	Select Indexed Equity (Northern Trust)		741,092	
*	MassMutual	Spectrum Growth (T Rowe Price)		546,900	
*	MassMutual	Select Mid Cap Growth II (TRP/Frontier)		541,699	
	Delaware	Delaware Diversified Income		366,142	
*	MassMutual	Small Cap Value (Franklin)		356,604	
*	MassMutual	Select Mid Cap Value (NFJ/Systematic)		299,975	
*	MassMutual	Small Company Value (Fed Clov/TRP/ERNST)		239,931	
	Calvert	Calvert Social Funds		106,694	
*	MassMutual	Dow Jones Target 2015 (SSGA)		61,294	
*	MassMutual	Dow Jones Target Today (SSGA)		10,233	
*	MassMutual	Balanced American		9,961	
*	Participant loans	Interest rates ranging from 4.25% to 9.50%	-	783,416	
				$ 22,535,157	

* Party-in-interest.

**Cost information is not required for participant directed funds and therefore is not presented.

(a) At contract value

THE BARTON GROUP 401(k) PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
December 31, 2013
Employer ID #23-1624372
Plan Number 002

(a) Identity of Party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense incurred with transactions	(g) Cost of asset	(h) Current Value of Asset on transaction date	(i) Net gain or loss
MassMutual	Large Cap Growth (Eaton Vance)	$ -	$ 1,406,288	$ -	$ -	$ 909,730	$ 1,406,288	$ 496,558
MassMutual	Growth Fund (MFS)	1,406,288	-	-	-	-	-	-

A Name of Plan	B Three-digit plan Number
The Barton Group 401(k) Plan	**002**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
The Barton Group	**231624372**

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
American Funds	520793788		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the Washington Mutual Invs (American) separate account (SIA-VC).
American Funds	946050854		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the Balanced (American) separate account (SIA-VE).
American Funds	954402570		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the Cap World Grwth and Incm (American) separate account (SIA-VY).
Calvert	522236318		MassMutual provided the Plan with the required written disclosure for Management Fees received by Calvert with respect to Calvert Social Index Fund (OF 30168).
Delaware Investments	521842569		MassMutual provided the Plan with the required written disclosure for Management Fees received by Delaware Investments with respect to Delaware Diversified Income (OF 30075).
Eaton Vance	550789520		MassMutual provided the Plan with the required written disclosure for Management Fees received by Eaton Vance with respect to the Large-Cap Growth (Eaton Vance) separate account (SIA-GE).
Fidelity Advisor	043533877		MassMutual provided the Plan with the required written disclosure for Management Fees received by Fidelity Advisor with respect to the Leveraged Co Stck(Fidelity Advisor) separate account (SIA-VI).
Franklin/Templeton	943237550		MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin/Templeton with respect to the Small Cap Value (Franklin) separate account (SIA-SF).
Invesco	364353052		MassMutual provided the Plan with the required written disclosure for Management Fees received by Invesco with respect to the Small Cap Discovery (Invesco) separate account (SIA-RD).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the MM S&P 500 Index (Northern Trust) separate account (SIA-YX).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Sel Mid Cap Val (NFJ/Systematic) separate account (SIA-QP).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Sel SmCoVal (Fed Clov/TRP/ERNST) separate account (SIA-YY).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-YT).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Calvert Social Index Fund (OF 30168).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Delaware Diversified Income (OF 30075).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Balanced (American) separate account (SIA-VE).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Cap World Grwth and Incm (American) separate account (SIA-VY).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Int'l New Discovery (MFS) separate account (SIA-WR).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Large-Cap Growth (Eaton Vance) separate account (SIA-GE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Leveraged Co Stck(Fidelity Advisor) separate account (SIA-VI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Small Cap Discovery (Invesco) separate account (SIA-RD).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Small Cap Value (Franklin) separate account (SIA-SF).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Washington Mutual Invs (American) separate account (SIA-VC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to SAGIC (51974).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the MM S&P 500 Index (Northern Trust) separate account (SIA-YX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Premier Money Market (Babson) separate account (SIA-YG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Sel Mid Cap Val (NFJ/Systematic) separate account (SIA-QP).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Sel SmCoVal (Fed Clov/TRP/ERNST) separate account (SIA-YY).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-YT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Select PIMCO Total Return separate account (SIA-TZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (18 basis points * plan assets) with respect to the Premier Money Market (Babson) separate account (SIA-YG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (20 basis points * plan assets) with respect to the Sel Mid Cap Val (NFJ/Systematic) separate account (SIA-QP).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (27 basis points * plan assets) with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-YT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (29 basis points * plan assets) with respect to the Select PIMCO Total Return separate account (SIA-TZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (35 basis points * plan assets) with respect to the MM S&P 500 Index (Northern Trust) separate account (SIA-YX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (44 basis points * plan assets) with respect to the Sel SmCoVal (Fed Clov/TRP/ERNST) separate account (SIA-YY).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the Balanced (American) separate account (SIA-VE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the Cap World Grwth and Incm (American) separate account (SIA-VY).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the Washington Mutual Invs (American) separate account (SIA-VC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Delaware Diversified Income (OF 30075).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the Int'l New Discovery (MFS) separate account (SIA-WR).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the Leveraged Co Stck(Fidelity Advisor) separate account (SIA-VI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the Spectrum Growth (T. Rowe Price) separate account (SIA-WH).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to the Small Cap Value (Franklin) separate account (SIA-SF).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Calvert Social Index Fund (OF 30168).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the Large-Cap Growth (Eaton Vance) separate account (SIA-GE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the Small Cap Discovery (Invesco) separate account (SIA-RD).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (40 basis points * plan assets) with respect to the Growth (MFS) separate account (SIA-W0).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to the Adv Dow Jones Trgt 2015 II(Wls Frg) separate account (SIA-HJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to the Adv Dow Jones Trgt 2025 II(Wls Frg) separate account (SIA-JJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to the Adv Dow Jones Trgt 2035 II(Wls Frg) separate account (SIA-MJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to the Adv Dow Jones Trgt 2045 II(Wls Frg) separate account (SIA-SJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to the Adv Dow Jones Trgt Tday II(Wls Frg) separate account (SIA-FJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Wrap Fees of 25 basis points * plan assets) with respect to the Growth (MFS) separate account (SIA-W0).
MFS Investment Management	043379729	MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS Investment Management with respect to the Int'l New Discovery (MFS) separate account (SIA-WR).
MFS Investment Management	046551722	MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS Investment Management with respect to the Growth (MFS) separate account (SIA-W0).
T. Rowe Price	521560327	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the Spectrum Growth (T. Rowe Price) separate account (SIA-WH).
Wells Fargo	201524639	MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to the Adv Dow Jones Trgt 2015 II(Wls Frg) separate account (SIA-HJ).
Wells Fargo	201524639	MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to the Adv Dow Jones Trgt 2025 II(Wls Frg) separate account (SIA-JJ).
Wells Fargo	201524639	MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to the Adv Dow Jones Trgt 2035 II(Wls Frg) separate account (SIA-MJ).
Wells Fargo	201524639	MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to the Adv Dow Jones Trgt 2045 II(Wls Frg) separate account (SIA-SJ).
Wells Fargo	201524639	MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to the Adv Dow Jones Trgt Tday II(Wls Frg) separate account (SIA-FJ).

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Schedule C Soft Dollar Compensation
Eligible Indirect Compensation Statement

Mutual fund investments of the plan (whether direct or indirect through a separate investment account) may have soft dollar arrangements pursuant to which the investment advisor or sub-advisor to the mutual fund (and/or its affiliates) may direct trades to certain brokers in exchange for research and other services, other than just trade execution. For plans investing directly or indirectly in the MassMutual Premier or Select Funds, MassMutual provided the required written disclosure regarding soft dollar compensation on the Schedule C Formula Description and/or EIC Statement Description Attachment. For all other mutual funds, MassMutual provided the required written disclosure in the Statement of Additional Information ("SAI").

For additional information on soft dollar compensation, refer to the section of the mutual fund's SAI that discusses brokerage allocation and other practices.

A Name of Plan	B Three-digit plan Number
The Barton Group 401(k) Plan	**002**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
The Barton Group	**231624372**

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest,collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Guaranteed Interest Account	6,114,221	6,114,221
*	MassMutual	Holding Account - SIA-YG	0	0
*	MassMutual	SIA-FJ	9,762	10,233
*	MassMutual	SIA-GE	0	0
*	MassMutual	SIA-HJ	54,150	61,294
*	MassMutual	SIA-JJ	1,084,691	1,204,871
*	MassMutual	SIA-MJ	1,667,837	2,278,575
*	MassMutual	SIA-QP	215,476	299,975
*	MassMutual	SIA-RD	674,021	1,018,501
*	MassMutual	SIA-SF	268,742	356,604
*	MassMutual	SIA-SJ	545,158	760,752
*	MassMutual	SIA-TZ	961,087	1,000,920
*	MassMutual	SIA-VC	1,108,317	1,564,099
*	MassMutual	SIA-VE	8,434	9,961
*	MassMutual	SIA-VI	890,345	1,287,899
*	MassMutual	SIA-VY	628,522	912,534
*	MassMutual	SIA-W0	1,287,659	1,494,224
*	MassMutual	SIA-WH	362,095	546,900
*	MassMutual	SIA-WR	551,545	834,621
*	MassMutual	SIA-YT	412,035	541,699
*	MassMutual	SIA-YX	542,702	741,092
*	MassMutual	SIA-YY	165,515	239,931
*	MassMutual	Outside Fund	351,058	366,142
*	Delaware Diversified Income	Outside Fund	0	365,728
*	Outside Fund - Miscellaneous	Outside Fund	0	414
*	Calvert	Outside Fund	88,400	106,694
*	Calvert Social Index Fund	Outside Fund	0	106,694
	Participant Loans	4.250000 - 9.500000	0	783,416

A Name of Plan	B Three-digit Plan Number
The Barton Group 401(k) Plan	**002**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employee Identification Number**
The Barton Group	**231624372**

Schedule H, line 4j - Schedule of Reportable Transactions

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(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) Net gain or (loss)
MassMutual	SIA-GE	0	1,406,288		0	909,730	1,406,288	496,558
	SIA-W0	1,406,288	0		0	0	0	0

THE BARTON GROUP 401(k) PLAN

AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTARY SCHEDULES

December 31, 2013 and 2012

THE BARTON GROUP 401(k) PLAN

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** Other schedules required by 29CFR2520 .103.10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974 (ERISA) have been omitted because they are not applicable.*

UHY LLP
Certified Public Accountants

REPORT OF INDEPENDENT AUDITORS

To the Audit and Finance Committee of the Board of Directors
The Barton Group 401(k) Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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 3, which was certified by MassMutual Retirement Services (Mass Mutual), the insurance company of the Plan, and State Street Bank and Trust Company (State Street), the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the insurance company and the trustee hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from MassMutual and State Street as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the plan administrator by the insurance company and 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.

UHY LLP Certified Public Accountants

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of (1) Schedule H, Line 4i – Schedule of Assets (Held at End of Year), and (2) Schedule H, Line 4j – Schedule of Reportable Transactions, as of and for the year ended December 31, 2013, 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.

UHY LLP

Albany, New York
October 6, 2014

THE BARTON GROUP 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2013	December 31, 2012
ASSETS		
Investments, at fair value:		
Pooled separate accounts	**$ 15,164,685**	$ 12,183,021
Separate account guaranteed interest contract	**6,264,750**	5,938,243
Mutual funds	**472,836**	831,525
	21,902,271	18,952,789
Receivables:		
Notes receivable from participants	**783,416**	701,136
	783,416	701,136
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	**(150,530)**	(451,511)
Net assets available for benefits	**$ 22,535,157**	$ 19,202,414

See accompanying notes to financial statements.

THE BARTON GROUP 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31, 2013
ADDITIONS:	
Investment income:	
Interest	$ 33,720
Net appreciation in fair value of investments	3,326,500
Total investment income	3,360,220
Contributions:	
Employer	741,882
Employee	725,436
Rollovers	152,371
Total contributions	1,619,689
Total additions	4,979,909
DEDUCTIONS:	
Benefits paid to participants	1,639,841
Administrative expenses, net of credits	7,325
Total deductions	1,647,166
Increase in net assets available for benefits	3,332,743
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	19,202,414
End of year	$ 22,535,157

See accompanying notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of The Barton Group 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan, sponsored by Barton Mines Corporation (DBA The Barton Group), is a defined contribution plan covering substantially all employees of Barton Mines Corporation, Barton Mines Company, LLC (DBA Barton International), and Virginia Abrasives Corporation (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Substantially all employees of the Company are eligible to participate in the Plan upon the first day of the month following employment.

Contributions

The Plan allows employees to make pre-tax contributions, subject to certain limitations, under the Internal Revenue Code (IRC). Each participant in the Plan may defer the maximum percentage of their compensation and dollar amount permissible under the IRC as a basic contribution to the Plan. The Company makes a matching contribution for each participant's basic contribution, determined as follows:

Years of Service with Company	Matching Contributions
Less than three years	$.25 for each $1.00 deposited to the participant's basic contribution account.
Three but less than five years	$.50 for each $1.00 deposited to the participant's basic contribution account.
Five or more years	$1.00 for each $1.00 deposited to the participant's basic contribution account.

Matching contributions are limited to six percent of a participant's compensation.

At the discretion of the Company, the Company may make a non-elective, profit-sharing contribution. Employees must have a minimum of 12 months of employment to be eligible to receive the profit sharing contribution. The profit sharing contribution was 3% for the years ended December 31, 2013 and 2012.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions, (b) investment income (losses), and (c) administrative expenses. Allocations are based on participant's contributions, earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Forfeited Accounts

Forfeitures of non-vested matching and profit sharing contributions by terminated participants are used to reduce the Company's contribution (see "Vesting" below).

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Vesting

Participants are immediately vested in their basic contributions, plus actual earnings thereon. Participants become 100% vested in the Company's matching and profit sharing contributions under the following circumstances:

- death or disability of participant;
- if the Plan is completely terminated or if all contributions are completely discontinued;
- if participation ceases due to a partial termination of the Plan;
- a participant attains their sixty-fifth birthday; and
- a participant attains their early retirement date defined as age fifty-five with six years of service.

Except as otherwise stated above, participants' vested interest in matching and profit sharing contributions are as follows:

Less than 2 years	0%
After 2 years but less than 3 years	20%
After 3 years but less than 4 years	40%
After 4 years but less than 5 years	60%
After 5 years but less than 6 years	80%
After 6 years	100%

A participant of the Plan who terminates service with the Company forfeits the non-vested portion of Company matching and profit sharing contributions.

Investment Options

The Plan offers participants the option to choose from a diversified portfolio of pooled separate accounts, separate account guaranteed interest contract and mutual funds. The investments are managed by MassMutual Retirement Services (MassMutual) under an administrative services agreement.

Participant Loans

A participant may apply for a loan from the Plan limited to the lesser of one-half the participant's vested accrued benefit or $50,000 reduced by the excess, if any, of the highest outstanding balance of the participant's loan for a one-year period prior to the loan over the outstanding balance of the participant's loan on the date on which the loan is made. The loan will be administered on a uniform and non-discriminatory basis. The maximum loan term shall be five years unless the loan is used to purchase a primary residence and then a reasonable period of time, not to exceed thirty years, is to be used as the term. The loans are collateralized by the balance in the participant's account and bear a fixed interest rate of prime plus 1%. Principal and interest are paid ratably through payroll deductions. At December 31, 2013 and 2012, participant loans totaled $783,416 and $701,136, respectively, with interest rates ranging from 4.25% to 9.50%.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant whose benefit is more than $5,000, may elect to receive either (a) a single lump-sum payment; (b) installments over a period of not more than the participant's life expectancy or (c) partial withdrawals. For participants who terminate service for other reasons, or who have balances of $5,000 or less, the value of the vested interest in the account will be paid as a lump-sum distribution.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales 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) in the fair value of investments includes realized gains or losses on investments bought and sold during the year as well as unrealized appreciation (depreciation) on investments currently held.

Notes receivable from participants are measured at their unpaid balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

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

Payment of Benefits

Benefits are recognized when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements with the exception of investment advisor, management, and trustee fees, which are paid by plan participants. Investment related expenses are included in net appreciation of fair value of investments.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

The plan has evaluated subsequent events through October 6, 2014, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, MassMutual and State Street Bank and Trust Company have certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2013 and the schedule of assets (held at year end) as of December 31, 2013, and the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2013.

Plan investments consist of shares of pooled separate accounts, separate account guaranteed interest contracts and mutual funds. The following table represents investments at December 31, 2013 and 2012. Investments that represent 5% or more of the Plan's net assets are separately identified (*).

	December 31, 2013		December 31, 2012	
Description/Investments at Fair Value	**Units**	**Fair Value**	**Units**	**Fair Value**
Separate account guaranteed interest contract:				
Fixed Interest Fund	431,140	$ 6,264,750 *	399,758	$ 5,938,243 *
Pooled separate accounts:				
Dow Jones Target 2035 (SSGA)	15,541	2,278,575 *	14,008	1,731,585 *
Dow Jones Target 2025 (SSGA)	8,574	1,204,871 *	10,557	1,329,163 *
Washington Mutual Investors (American)	7,107	1,564,099 *	6,934	1,160,818 *
Large-Cap Growth (Eaton Vance)	-	-	10,306	1,045,855 *
Select PIMCO Total Return	5,949	1,000,920	5,993	1,026,566 *
Leveraged Co. Stock (Fidelity Advisor)	4,776	1,287,899 *	4,790	948,796
Growth Fund (MFS)	7,340	1,494,224 *	-	-
International New Discovery (MFS)	2,002	834,621	1,994	695,575
Small Cap Growth (Van Kampen)	5,380	1,018,501	4,962	684,330
Spectrum Growth (T Rowe Price)	1,685	546,900	2,524	637,091
Capital World Growth & Income (American)	4,644	912,534	3,978	626,742
Dow Jones Target 2045 (SSGA)	5,037	760,752	4,412	544,297
Select Mid Cap Growth II (TRP/Frontier)	1,722	541,699	2,076	480,365
Select Indexed Equity (Northern Trust)	3,780	741,092	2,141	318,459
Select Mid Cap Value (NFJ/Systematic)	1,785	299,975	2,033	255,549
Small Company Value (Fed Clov/TRP/ERNST)	811	239,931	1,135	253,991
Small Cap Value (Franklin)	2,125	356,604	1,896	236,238
Dow Jones Target 2015 (SSGA)	459	61,294	1,415	181,176
Dow Jones Target Today (SSGA)	76	10,233	107	14,197
Balanced American	47	9,961	69	12,143
Holding Account (U)	-	-	1	85
Mutual funds:				
Calvert Social Funds	8,103	106,694	7,068	69,305
Delaware Diversified Income	31,693	366,142	65,075	762,220
		$ 21,902,271		$ 18,952,789

The Plan's pooled separate accounts, separate account guaranteed interest contract, and mutual fund investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $3,083,254, $207,549, and $35,697, respectively, for the Plan year ended December 31, 2013.

NOTE 3 – INVESTMENTS (Continued)

FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides 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 FASB ASC 820 are described as follows:

Level 1 Inputs

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

Level 2 Inputs

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

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

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

Pooled separate accounts: Unit value calculated based on the observable Net Asset Value (NAV) of the underlying investments.

Separate account guaranteed interest contract: Liquidation value based on a pro rata share of the market value of the underlying investments in the separate account.

Mutual funds: NAV of shares held by the plan at year end.

NOTE 3 – INVESTMENTS (Continued)

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

The following table presents the fair value hierarchy for the Company's financial assets and liabilities measured at fair value on a recurring basis as of December 31, 2013 and 2012:

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 15,164,685	$ -	$ 15,164,685
Separate account guaranteed interest contract	-	6,264,750	-	6,264,750
Mutual funds				
Growth	106,694	-	-	106,694
Income	366,142	-	-	366,142
Total assets at fair value	$ 472,836	$ 21,429,435	$ -	$ 21,902,271

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 12,183,021	$ -	$ 12,183,021
Separate account guaranteed interest contract	-	-	5,938,243	5,938,243
Mutual funds				
Growth	69,305	-	-	69,305
Income	762,220	-	-	762,220
Total assets at fair value	$ 831,525	$ 12,183,021	$ 5,938,243	$ 18,952,789

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2013 and 2012:

	Separate Account Guaranteed Interest Contract	
	2013	2012
Balance, beginning of year	$ 5,938,243	$ 5,425,578
Net unrealized gains	-	118,134
Purchases	-	1,960,434
Sales	-	(1,836,072)
Issuances	-	270,169
Transfers	(5,938,243)	-
Balance, end of year	$ -	$ 5,938,243

Investments with a fair value of $5,938,243 were transferred from level 3 to level 2 during the year ended December 31, 2013 as a result of the reevaluation of the inputs and valuation techniques used to measure fair value.

NOTE 3 – INVESTMENTS (Continued)

Guaranteed Investment Account

The Plan maintains a separate account guaranteed interest contract which is a fully benefit-responsive interest contract with MassMutual (fixed interest fund). MassMutual maintains the contributions in a general asset account which is guaranteed by MassMutual's claims paying ability. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Contract value ($6,114,220 and $5,486,732 at December 31, 2013 and 2012, respectively) represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The separate account guaranteed interest contract issuer is contractually obligated to repay the principal and specified interest rate that is guaranteed to the Plan.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3%. Such interest rates are reviewed on a semi-annual basis. The average yield based on actual earnings for the contract for the years ended December 31, 2013 and 2012 was 3.40% and 3.75%, respectively. The average crediting interest rate to participants for the contract as of December 31, 2013 and 2012 was 3.40% and 3.75%, respectively.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) the complete or partial termination of the Plan; (2) the establishment or activation of, or material change in, any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from the Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants have occurred or are probable of occurring.

Termination of the separate account guaranteed interest contract requires a twelve month notice with book values being available at the end of the 12-month period.

NOTE 4 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan, subject to the provisions of ERISA. In the event of a termination, participants will become one hundred percent (100%) vested in all of their accounts.

NOTE 5 – TAX STATUS

The Plan obtained its latest determination letter on October 5, 2004, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the IRC. Although the plan has been amended since receiving the determination letter, the plan administrator believes that the plan is designed and is currently operating in accordance with the applicable requirements of the IRC.

NOTE 5 – TAX STATUS (Continued)

The Plan administrator has analyzed the tax positions taken by the Plan as required by generally accepted accounting principles, and has concluded that as of December 31, 2013, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is not subject to income tax examinations for years prior to 2010.

NOTE 6 – RISKS AND UNCERTAINTIES

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

NOTE 7 – RELATED-PARTY TRANSACTIONS

Certain plan investments are managed by MassMutual. MassMutual is the insurance company, record keeper, and investment manager as defined by the plan, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the plan for investment management services amounted to $7,325 for the year ended December 31, 2013.

SUPPLEMENTAL SCHEDULE

THE BARTON GROUP 401(k) PLAN

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

December 31, 2013
Employer ID #23-1624372
Plan Number 002

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost**	(e) Current Value	
*	MassMutual	Separate Account Guaranteed Interest Contract		$ 6,114,220	(a)
*	MassMutual	Dow Jones Target 2035 (SSGA)		2,278,575	
*	MassMutual	Washington Mutual Investors (American)		1,564,099	
*	MassMutual	Growth Fund (MFS)		1,494,224	
*	MassMutual	Leveraged Co. Stock (Fidelity Advisor)		1,287,899	
*	MassMutual	Dow Jones Target 2025 (SSGA)		1,204,871	
*	MassMutual	Small Cap Growth (Van Kampen)		1,018,501	
*	MassMutual	Select PIMCO Total Return		1,000,920	
*	MassMutual	Capital World Growth & Income (American)		912,534	
*	MassMutual	International New Discovery (MFS)		834,621	
*	MassMutual	Dow Jones Target 2045 (SSGA)		760,752	
*	MassMutual	Select Indexed Equity (Northern Trust)		741,092	
*	MassMutual	Spectrum Growth (T Rowe Price)		546,900	
*	MassMutual	Select Mid Cap Growth II (TRP/Frontier)		541,699	
	Delaware	Delaware Diversified Income		366,142	
*	MassMutual	Small Cap Value (Franklin)		356,604	
*	MassMutual	Select Mid Cap Value (NFJ/Systematic)		299,975	
*	MassMutual	Small Company Value (Fed Clov/TRP/ERNST)		239,931	
	Calvert	Calvert Social Funds		106,694	
*	MassMutual	Dow Jones Target 2015 (SSGA)		61,294	
*	MassMutual	Dow Jones Target Today (SSGA)		10,233	
*	MassMutual	Balanced American		9,961	
*	Participant loans	Interest rates ranging from 4.25% to 9.50%	-	783,416	
				$ 22,535,157	

* Party-in-interest.

**Cost information is not required for participant directed funds and therefore is not presented.

(a) At contract value

THE BARTON GROUP 401(k) PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
December 31, 2013
Employer ID #23-1624372
Plan Number 002

(a) Identity of Party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense incurred with transactions	(g) Cost of asset	(h) Current Value of Asset on transaction date	(i) Net gain or loss
MassMutual	Large Cap Growth (Eaton Vance)	$ -	$ 1,406,288	$ -	$ -	$ 909,730	$ 1,406,288	$ 496,558
MassMutual	Growth Fund (MFS)	1,406,288	-	-	-	-	-	-

THE BARTON GROUP 401(k) PLAN

AUDITED FINANCIAL STATEMENTS
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December 31, 2013 and 2012

THE BARTON GROUP 401(k) PLAN

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** Other schedules required by 29CFR2520 .103.10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974 (ERISA) have been omitted because they are not applicable.*

UHY LLP
Certified Public Accountants

REPORT OF INDEPENDENT AUDITORS

To the Audit and Finance Committee of the Board of Directors
The Barton Group 401(k) Plan

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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 3, which was certified by MassMutual Retirement Services (Mass Mutual), the insurance company of the Plan, and State Street Bank and Trust Company (State Street), the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the insurance company and the trustee hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from MassMutual and State Street as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the plan administrator by the insurance company and 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.

UHY LLP Certified Public Accountants

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of (1) Schedule H, Line 4i – Schedule of Assets (Held at End of Year), and (2) Schedule H, Line 4j – Schedule of Reportable Transactions, as of and for the year ended December 31, 2013, 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.

UHY LLP

Albany, New York
October 6, 2014

THE BARTON GROUP 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2013	December 31, 2012
ASSETS		
Investments, at fair value:		
Pooled separate accounts	**$ 15,164,685**	$ 12,183,021
Separate account guaranteed interest contract	**6,264,750**	5,938,243
Mutual funds	**472,836**	831,525
	21,902,271	18,952,789
Receivables:		
Notes receivable from participants	**783,416**	701,136
	783,416	701,136
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	**(150,530)**	(451,511)
Net assets available for benefits	**$ 22,535,157**	$ 19,202,414

See accompanying notes to financial statements.

THE BARTON GROUP 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31, 2013
ADDITIONS:	
Investment income:	
Interest	$ 33,720
Net appreciation in fair value of investments	3,326,500
Total investment income	3,360,220
Contributions:	
Employer	741,882
Employee	725,436
Rollovers	152,371
Total contributions	1,619,689
Total additions	4,979,909
DEDUCTIONS:	
Benefits paid to participants	1,639,841
Administrative expenses, net of credits	7,325
Total deductions	1,647,166
Increase in net assets available for benefits	3,332,743
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	19,202,414
End of year	$ 22,535,157

See accompanying notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of The Barton Group 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan, sponsored by Barton Mines Corporation (DBA The Barton Group), is a defined contribution plan covering substantially all employees of Barton Mines Corporation, Barton Mines Company, LLC (DBA Barton International), and Virginia Abrasives Corporation (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Substantially all employees of the Company are eligible to participate in the Plan upon the first day of the month following employment.

Contributions

The Plan allows employees to make pre-tax contributions, subject to certain limitations, under the Internal Revenue Code (IRC). Each participant in the Plan may defer the maximum percentage of their compensation and dollar amount permissible under the IRC as a basic contribution to the Plan. The Company makes a matching contribution for each participant's basic contribution, determined as follows:

Years of Service with Company	Matching Contributions
Less than three years	$.25 for each $1.00 deposited to the participant's basic contribution account.
Three but less than five years	$.50 for each $1.00 deposited to the participant's basic contribution account.
Five or more years	$1.00 for each $1.00 deposited to the participant's basic contribution account.

Matching contributions are limited to six percent of a participant's compensation.

At the discretion of the Company, the Company may make a non-elective, profit-sharing contribution. Employees must have a minimum of 12 months of employment to be eligible to receive the profit sharing contribution. The profit sharing contribution was 3% for the years ended December 31, 2013 and 2012.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions, (b) investment income (losses), and (c) administrative expenses. Allocations are based on participant's contributions, earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Forfeited Accounts

Forfeitures of non-vested matching and profit sharing contributions by terminated participants are used to reduce the Company's contribution (see "Vesting" below).

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Vesting

Participants are immediately vested in their basic contributions, plus actual earnings thereon. Participants become 100% vested in the Company's matching and profit sharing contributions under the following circumstances:

- death or disability of participant;
- if the Plan is completely terminated or if all contributions are completely discontinued;
- if participation ceases due to a partial termination of the Plan;
- a participant attains their sixty-fifth birthday; and
- a participant attains their early retirement date defined as age fifty-five with six years of service.

Except as otherwise stated above, participants' vested interest in matching and profit sharing contributions are as follows:

Less than 2 years	0%
After 2 years but less than 3 years	20%
After 3 years but less than 4 years	40%
After 4 years but less than 5 years	60%
After 5 years but less than 6 years	80%
After 6 years	100%

A participant of the Plan who terminates service with the Company forfeits the non-vested portion of Company matching and profit sharing contributions.

Investment Options

The Plan offers participants the option to choose from a diversified portfolio of pooled separate accounts, separate account guaranteed interest contract and mutual funds. The investments are managed by MassMutual Retirement Services (MassMutual) under an administrative services agreement.

Participant Loans

A participant may apply for a loan from the Plan limited to the lesser of one-half the participant's vested accrued benefit or $50,000 reduced by the excess, if any, of the highest outstanding balance of the participant's loan for a one-year period prior to the loan over the outstanding balance of the participant's loan on the date on which the loan is made. The loan will be administered on a uniform and non-discriminatory basis. The maximum loan term shall be five years unless the loan is used to purchase a primary residence and then a reasonable period of time, not to exceed thirty years, is to be used as the term. The loans are collateralized by the balance in the participant's account and bear a fixed interest rate of prime plus 1%. Principal and interest are paid ratably through payroll deductions. At December 31, 2013 and 2012, participant loans totaled $783,416 and $701,136, respectively, with interest rates ranging from 4.25% to 9.50%.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant whose benefit is more than $5,000, may elect to receive either (a) a single lump-sum payment; (b) installments over a period of not more than the participant's life expectancy or (c) partial withdrawals. For participants who terminate service for other reasons, or who have balances of $5,000 or less, the value of the vested interest in the account will be paid as a lump-sum distribution.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales 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) in the fair value of investments includes realized gains or losses on investments bought and sold during the year as well as unrealized appreciation (depreciation) on investments currently held.

Notes receivable from participants are measured at their unpaid balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

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

Payment of Benefits

Benefits are recognized when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements with the exception of investment advisor, management, and trustee fees, which are paid by plan participants. Investment related expenses are included in net appreciation of fair value of investments.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

The plan has evaluated subsequent events through October 6, 2014, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, MassMutual and State Street Bank and Trust Company have certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2013 and the schedule of assets (held at year end) as of December 31, 2013, and the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2013.

Plan investments consist of shares of pooled separate accounts, separate account guaranteed interest contracts and mutual funds. The following table represents investments at December 31, 2013 and 2012. Investments that represent 5% or more of the Plan's net assets are separately identified (*).

	December 31, 2013		December 31, 2012	
Description/Investments at Fair Value	**Units**	**Fair Value**	**Units**	**Fair Value**
Separate account guaranteed interest contract:				
Fixed Interest Fund	431,140	$ 6,264,750 *	399,758	$ 5,938,243 *
Pooled separate accounts:				
Dow Jones Target 2035 (SSGA)	15,541	2,278,575 *	14,008	1,731,585 *
Dow Jones Target 2025 (SSGA)	8,574	1,204,871 *	10,557	1,329,163 *
Washington Mutual Investors (American)	7,107	1,564,099 *	6,934	1,160,818 *
Large-Cap Growth (Eaton Vance)	-	-	10,306	1,045,855 *
Select PIMCO Total Return	5,949	1,000,920	5,993	1,026,566 *
Leveraged Co. Stock (Fidelity Advisor)	4,776	1,287,899 *	4,790	948,796
Growth Fund (MFS)	7,340	1,494,224 *	-	-
International New Discovery (MFS)	2,002	834,621	1,994	695,575
Small Cap Growth (Van Kampen)	5,380	1,018,501	4,962	684,330
Spectrum Growth (T Rowe Price)	1,685	546,900	2,524	637,091
Capital World Growth & Income (American)	4,644	912,534	3,978	626,742
Dow Jones Target 2045 (SSGA)	5,037	760,752	4,412	544,297
Select Mid Cap Growth II (TRP/Frontier)	1,722	541,699	2,076	480,365
Select Indexed Equity (Northern Trust)	3,780	741,092	2,141	318,459
Select Mid Cap Value (NFJ/Systematic)	1,785	299,975	2,033	255,549
Small Company Value (Fed Clov/TRP/ERNST)	811	239,931	1,135	253,991
Small Cap Value (Franklin)	2,125	356,604	1,896	236,238
Dow Jones Target 2015 (SSGA)	459	61,294	1,415	181,176
Dow Jones Target Today (SSGA)	76	10,233	107	14,197
Balanced American	47	9,961	69	12,143
Holding Account (U)	-	-	1	85
Mutual funds:				
Calvert Social Funds	8,103	106,694	7,068	69,305
Delaware Diversified Income	31,693	366,142	65,075	762,220
		$ 21,902,271		$ 18,952,789

The Plan's pooled separate accounts, separate account guaranteed interest contract, and mutual fund investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $3,083,254, $207,549, and $35,697, respectively, for the Plan year ended December 31, 2013.

NOTE 3 – INVESTMENTS (Continued)

FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides 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 FASB ASC 820 are described as follows:

Level 1 Inputs

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

Level 2 Inputs

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

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

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

Pooled separate accounts: Unit value calculated based on the observable Net Asset Value (NAV) of the underlying investments.

Separate account guaranteed interest contract: Liquidation value based on a pro rata share of the market value of the underlying investments in the separate account.

Mutual funds: NAV of shares held by the plan at year end.

NOTE 3 – INVESTMENTS (Continued)

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

The following table presents the fair value hierarchy for the Company's financial assets and liabilities measured at fair value on a recurring basis as of December 31, 2013 and 2012:

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 15,164,685	$ -	$ 15,164,685
Separate account guaranteed interest contract	-	6,264,750	-	6,264,750
Mutual funds				
Growth	106,694	-	-	106,694
Income	366,142	-	-	366,142
Total assets at fair value	$ 472,836	$ 21,429,435	$ -	$ 21,902,271

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 12,183,021	$ -	$ 12,183,021
Separate account guaranteed interest contract	-	-	5,938,243	5,938,243
Mutual funds				
Growth	69,305	-	-	69,305
Income	762,220	-	-	762,220
Total assets at fair value	$ 831,525	$ 12,183,021	$ 5,938,243	$ 18,952,789

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2013 and 2012:

	Separate Account Guaranteed Interest Contract	
	2013	2012
Balance, beginning of year	$ 5,938,243	$ 5,425,578
Net unrealized gains	-	118,134
Purchases	-	1,960,434
Sales	-	(1,836,072)
Issuances	-	270,169
Transfers	(5,938,243)	-
Balance, end of year	$ -	$ 5,938,243

Investments with a fair value of $5,938,243 were transferred from level 3 to level 2 during the year ended December 31, 2013 as a result of the reevaluation of the inputs and valuation techniques used to measure fair value.

NOTE 3 – INVESTMENTS (Continued)

Guaranteed Investment Account

The Plan maintains a separate account guaranteed interest contract which is a fully benefit-responsive interest contract with MassMutual (fixed interest fund). MassMutual maintains the contributions in a general asset account which is guaranteed by MassMutual's claims paying ability. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Contract value ($6,114,220 and $5,486,732 at December 31, 2013 and 2012, respectively) represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The separate account guaranteed interest contract issuer is contractually obligated to repay the principal and specified interest rate that is guaranteed to the Plan.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3%. Such interest rates are reviewed on a semi-annual basis. The average yield based on actual earnings for the contract for the years ended December 31, 2013 and 2012 was 3.40% and 3.75%, respectively. The average crediting interest rate to participants for the contract as of December 31, 2013 and 2012 was 3.40% and 3.75%, respectively.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) the complete or partial termination of the Plan; (2) the establishment or activation of, or material change in, any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from the Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants have occurred or are probable of occurring.

Termination of the separate account guaranteed interest contract requires a twelve month notice with book values being available at the end of the 12-month period.

NOTE 4 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan, subject to the provisions of ERISA. In the event of a termination, participants will become one hundred percent (100%) vested in all of their accounts.

NOTE 5 – TAX STATUS

The Plan obtained its latest determination letter on October 5, 2004, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the IRC. Although the plan has been amended since receiving the determination letter, the plan administrator believes that the plan is designed and is currently operating in accordance with the applicable requirements of the IRC.

NOTE 5 – TAX STATUS (Continued)

The Plan administrator has analyzed the tax positions taken by the Plan as required by generally accepted accounting principles, and has concluded that as of December 31, 2013, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is not subject to income tax examinations for years prior to 2010.

NOTE 6 – RISKS AND UNCERTAINTIES

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

NOTE 7 – RELATED-PARTY TRANSACTIONS

Certain plan investments are managed by MassMutual. MassMutual is the insurance company, record keeper, and investment manager as defined by the plan, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the plan for investment management services amounted to $7,325 for the year ended December 31, 2013.

SUPPLEMENTAL SCHEDULE

THE BARTON GROUP 401(k) PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2013
Employer ID #23-1624372
Plan Number 002

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost**	(e) Current Value	
*	MassMutual	Separate Account Guaranteed Interest Contract		$ 6,114,220	(a)
*	MassMutual	Dow Jones Target 2035 (SSGA)		2,278,575	
*	MassMutual	Washington Mutual Investors (American)		1,564,099	
*	MassMutual	Growth Fund (MFS)		1,494,224	
*	MassMutual	Leveraged Co. Stock (Fidelity Advisor)		1,287,899	
*	MassMutual	Dow Jones Target 2025 (SSGA)		1,204,871	
*	MassMutual	Small Cap Growth (Van Kampen)		1,018,501	
*	MassMutual	Select PIMCO Total Return		1,000,920	
*	MassMutual	Capital World Growth & Income (American)		912,534	
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	Delaware	Delaware Diversified Income		366,142	
*	MassMutual	Small Cap Value (Franklin)		356,604	
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*	MassMutual	Small Company Value (Fed Clov/TRP/ERNST)		239,931	
	Calvert	Calvert Social Funds		106,694	
*	MassMutual	Dow Jones Target 2015 (SSGA)		61,294	
*	MassMutual	Dow Jones Target Today (SSGA)		10,233	
*	MassMutual	Balanced American		9,961	
*	Participant loans	Interest rates ranging from 4.25% to 9.50%	-	783,416	
				$ 22,535,157	

* Party-in-interest.

**Cost information is not required for participant directed funds and therefore is not presented.

(a) At contract value

THE BARTON GROUP 401(k) PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
December 31, 2013
Employer ID #23-1624372
Plan Number 002

(a) Identity of Party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense incurred with transactions	(g) Cost of asset	(h) Current Value of Asset on transaction date	(i) Net gain or loss
MassMutual	Large Cap Growth (Eaton Vance)	$ -	$ 1,406,288	$ -	$ -	$ 909,730	$ 1,406,288	$ 496,558
MassMutual	Growth Fund (MFS)	1,406,288	-	-	-	-	-	-

THE BARTON GROUP 401(k) PLAN

AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTARY SCHEDULES

December 31, 2013 and 2012

THE BARTON GROUP 401(k) PLAN

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The Barton Group 401(k) Plan

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We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of (1) Schedule H, Line 4i – Schedule of Assets (Held at End of Year), and (2) Schedule H, Line 4j – Schedule of Reportable Transactions, as of and for the year ended December 31, 2013, 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.

UHY LLP

Albany, New York
October 6, 2014

THE BARTON GROUP 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2013	December 31, 2012
ASSETS		
Investments, at fair value:		
Pooled separate accounts	**$ 15,164,685**	$ 12,183,021
Separate account guaranteed interest contract	**6,264,750**	5,938,243
Mutual funds	**472,836**	831,525
	21,902,271	18,952,789
Receivables:		
Notes receivable from participants	**783,416**	701,136
	783,416	701,136
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	**(150,530)**	(451,511)
Net assets available for benefits	**$ 22,535,157**	$ 19,202,414

See accompanying notes to financial statements.

THE BARTON GROUP 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31, 2013
ADDITIONS:	
Investment income:	
Interest	$ 33,720
Net appreciation in fair value of investments	3,326,500
Total investment income	3,360,220
Contributions:	
Employer	741,882
Employee	725,436
Rollovers	152,371
Total contributions	1,619,689
Total additions	4,979,909
DEDUCTIONS:	
Benefits paid to participants	1,639,841
Administrative expenses, net of credits	7,325
Total deductions	1,647,166
Increase in net assets available for benefits	3,332,743
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	19,202,414
End of year	$ 22,535,157

See accompanying notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of The Barton Group 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan, sponsored by Barton Mines Corporation (DBA The Barton Group), is a defined contribution plan covering substantially all employees of Barton Mines Corporation, Barton Mines Company, LLC (DBA Barton International), and Virginia Abrasives Corporation (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Substantially all employees of the Company are eligible to participate in the Plan upon the first day of the month following employment.

Contributions

The Plan allows employees to make pre-tax contributions, subject to certain limitations, under the Internal Revenue Code (IRC). Each participant in the Plan may defer the maximum percentage of their compensation and dollar amount permissible under the IRC as a basic contribution to the Plan. The Company makes a matching contribution for each participant's basic contribution, determined as follows:

Years of Service with Company	Matching Contributions
Less than three years	$.25 for each $1.00 deposited to the participant's basic contribution account.
Three but less than five years	$.50 for each $1.00 deposited to the participant's basic contribution account.
Five or more years	$1.00 for each $1.00 deposited to the participant's basic contribution account.

Matching contributions are limited to six percent of a participant's compensation.

At the discretion of the Company, the Company may make a non-elective, profit-sharing contribution. Employees must have a minimum of 12 months of employment to be eligible to receive the profit sharing contribution. The profit sharing contribution was 3% for the years ended December 31, 2013 and 2012.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions, (b) investment income (losses), and (c) administrative expenses. Allocations are based on participant's contributions, earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Forfeited Accounts

Forfeitures of non-vested matching and profit sharing contributions by terminated participants are used to reduce the Company's contribution (see "Vesting" below).

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Vesting

Participants are immediately vested in their basic contributions, plus actual earnings thereon. Participants become 100% vested in the Company's matching and profit sharing contributions under the following circumstances:

- death or disability of participant;
- if the Plan is completely terminated or if all contributions are completely discontinued;
- if participation ceases due to a partial termination of the Plan;
- a participant attains their sixty-fifth birthday; and
- a participant attains their early retirement date defined as age fifty-five with six years of service.

Except as otherwise stated above, participants' vested interest in matching and profit sharing contributions are as follows:

Less than 2 years	0%
After 2 years but less than 3 years	20%
After 3 years but less than 4 years	40%
After 4 years but less than 5 years	60%
After 5 years but less than 6 years	80%
After 6 years	100%

A participant of the Plan who terminates service with the Company forfeits the non-vested portion of Company matching and profit sharing contributions.

Investment Options

The Plan offers participants the option to choose from a diversified portfolio of pooled separate accounts, separate account guaranteed interest contract and mutual funds. The investments are managed by MassMutual Retirement Services (MassMutual) under an administrative services agreement.

Participant Loans

A participant may apply for a loan from the Plan limited to the lesser of one-half the participant's vested accrued benefit or $50,000 reduced by the excess, if any, of the highest outstanding balance of the participant's loan for a one-year period prior to the loan over the outstanding balance of the participant's loan on the date on which the loan is made. The loan will be administered on a uniform and non-discriminatory basis. The maximum loan term shall be five years unless the loan is used to purchase a primary residence and then a reasonable period of time, not to exceed thirty years, is to be used as the term. The loans are collateralized by the balance in the participant's account and bear a fixed interest rate of prime plus 1%. Principal and interest are paid ratably through payroll deductions. At December 31, 2013 and 2012, participant loans totaled $783,416 and $701,136, respectively, with interest rates ranging from 4.25% to 9.50%.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant whose benefit is more than $5,000, may elect to receive either (a) a single lump-sum payment; (b) installments over a period of not more than the participant's life expectancy or (c) partial withdrawals. For participants who terminate service for other reasons, or who have balances of $5,000 or less, the value of the vested interest in the account will be paid as a lump-sum distribution.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales 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) in the fair value of investments includes realized gains or losses on investments bought and sold during the year as well as unrealized appreciation (depreciation) on investments currently held.

Notes receivable from participants are measured at their unpaid balances plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

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

Payment of Benefits

Benefits are recognized when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements with the exception of investment advisor, management, and trustee fees, which are paid by plan participants. Investment related expenses are included in net appreciation of fair value of investments.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

The plan has evaluated subsequent events through October 6, 2014, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, MassMutual and State Street Bank and Trust Company have certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2013 and the schedule of assets (held at year end) as of December 31, 2013, and the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2013.

Plan investments consist of shares of pooled separate accounts, separate account guaranteed interest contracts and mutual funds. The following table represents investments at December 31, 2013 and 2012. Investments that represent 5% or more of the Plan's net assets are separately identified (*).

	December 31, 2013		December 31, 2012	
Description/Investments at Fair Value	**Units**	**Fair Value**	**Units**	**Fair Value**
Separate account guaranteed interest contract:				
Fixed Interest Fund	431,140	$ 6,264,750 *	399,758	$ 5,938,243 *
Pooled separate accounts:				
Dow Jones Target 2035 (SSGA)	15,541	2,278,575 *	14,008	1,731,585 *
Dow Jones Target 2025 (SSGA)	8,574	1,204,871 *	10,557	1,329,163 *
Washington Mutual Investors (American)	7,107	1,564,099 *	6,934	1,160,818 *
Large-Cap Growth (Eaton Vance)	-	-	10,306	1,045,855 *
Select PIMCO Total Return	5,949	1,000,920	5,993	1,026,566 *
Leveraged Co. Stock (Fidelity Advisor)	4,776	1,287,899 *	4,790	948,796
Growth Fund (MFS)	7,340	1,494,224 *	-	-
International New Discovery (MFS)	2,002	834,621	1,994	695,575
Small Cap Growth (Van Kampen)	5,380	1,018,501	4,962	684,330
Spectrum Growth (T Rowe Price)	1,685	546,900	2,524	637,091
Capital World Growth & Income (American)	4,644	912,534	3,978	626,742
Dow Jones Target 2045 (SSGA)	5,037	760,752	4,412	544,297
Select Mid Cap Growth II (TRP/Frontier)	1,722	541,699	2,076	480,365
Select Indexed Equity (Northern Trust)	3,780	741,092	2,141	318,459
Select Mid Cap Value (NFJ/Systematic)	1,785	299,975	2,033	255,549
Small Company Value (Fed Clov/TRP/ERNST)	811	239,931	1,135	253,991
Small Cap Value (Franklin)	2,125	356,604	1,896	236,238
Dow Jones Target 2015 (SSGA)	459	61,294	1,415	181,176
Dow Jones Target Today (SSGA)	76	10,233	107	14,197
Balanced American	47	9,961	69	12,143
Holding Account (U)	-	-	1	85
Mutual funds:				
Calvert Social Funds	8,103	106,694	7,068	69,305
Delaware Diversified Income	31,693	366,142	65,075	762,220
		$ 21,902,271		$ 18,952,789

The Plan's pooled separate accounts, separate account guaranteed interest contract, and mutual fund investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $3,083,254, $207,549, and $35,697, respectively, for the Plan year ended December 31, 2013.

NOTE 3 – INVESTMENTS (Continued)

FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides 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 FASB ASC 820 are described as follows:

Level 1 Inputs

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

Level 2 Inputs

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

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

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

Pooled separate accounts: Unit value calculated based on the observable Net Asset Value (NAV) of the underlying investments.

Separate account guaranteed interest contract: Liquidation value based on a pro rata share of the market value of the underlying investments in the separate account.

Mutual funds: NAV of shares held by the plan at year end.

NOTE 3 – INVESTMENTS (Continued)

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

The following table presents the fair value hierarchy for the Company's financial assets and liabilities measured at fair value on a recurring basis as of December 31, 2013 and 2012:

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 15,164,685	$ -	$ 15,164,685
Separate account guaranteed interest contract	-	6,264,750	-	6,264,750
Mutual funds				
Growth	106,694	-	-	106,694
Income	366,142	-	-	366,142
Total assets at fair value	$ 472,836	$ 21,429,435	$ -	$ 21,902,271

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 12,183,021	$ -	$ 12,183,021
Separate account guaranteed interest contract	-	-	5,938,243	5,938,243
Mutual funds				
Growth	69,305	-	-	69,305
Income	762,220	-	-	762,220
Total assets at fair value	$ 831,525	$ 12,183,021	$ 5,938,243	$ 18,952,789

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2013 and 2012:

	Separate Account Guaranteed Interest Contract	
	2013	2012
Balance, beginning of year	$ 5,938,243	$ 5,425,578
Net unrealized gains	-	118,134
Purchases	-	1,960,434
Sales	-	(1,836,072)
Issuances	-	270,169
Transfers	(5,938,243)	-
Balance, end of year	$ -	$ 5,938,243

Investments with a fair value of $5,938,243 were transferred from level 3 to level 2 during the year ended December 31, 2013 as a result of the reevaluation of the inputs and valuation techniques used to measure fair value.

NOTE 3 – INVESTMENTS (Continued)

Guaranteed Investment Account

The Plan maintains a separate account guaranteed interest contract which is a fully benefit-responsive interest contract with MassMutual (fixed interest fund). MassMutual maintains the contributions in a general asset account which is guaranteed by MassMutual's claims paying ability. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Contract value ($6,114,220 and $5,486,732 at December 31, 2013 and 2012, respectively) represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The separate account guaranteed interest contract issuer is contractually obligated to repay the principal and specified interest rate that is guaranteed to the Plan.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3%. Such interest rates are reviewed on a semi-annual basis. The average yield based on actual earnings for the contract for the years ended December 31, 2013 and 2012 was 3.40% and 3.75%, respectively. The average crediting interest rate to participants for the contract as of December 31, 2013 and 2012 was 3.40% and 3.75%, respectively.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) the complete or partial termination of the Plan; (2) the establishment or activation of, or material change in, any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from the Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants have occurred or are probable of occurring.

Termination of the separate account guaranteed interest contract requires a twelve month notice with book values being available at the end of the 12-month period.

NOTE 4 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan, subject to the provisions of ERISA. In the event of a termination, participants will become one hundred percent (100%) vested in all of their accounts.

NOTE 5 – TAX STATUS

The Plan obtained its latest determination letter on October 5, 2004, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the IRC. Although the plan has been amended since receiving the determination letter, the plan administrator believes that the plan is designed and is currently operating in accordance with the applicable requirements of the IRC.

NOTE 5 – TAX STATUS (Continued)

The Plan administrator has analyzed the tax positions taken by the Plan as required by generally accepted accounting principles, and has concluded that as of December 31, 2013, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is not subject to income tax examinations for years prior to 2010.

NOTE 6 – RISKS AND UNCERTAINTIES

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

NOTE 7 – RELATED-PARTY TRANSACTIONS

Certain plan investments are managed by MassMutual. MassMutual is the insurance company, record keeper, and investment manager as defined by the plan, and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the plan for investment management services amounted to $7,325 for the year ended December 31, 2013.

SUPPLEMENTAL SCHEDULE

THE BARTON GROUP 401(k) PLAN

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

December 31, 2013
Employer ID #23-1624372
Plan Number 002

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost**	(e) Current Value	
*	MassMutual	Separate Account Guaranteed Interest Contract		$ 6,114,220	(a)
*	MassMutual	Dow Jones Target 2035 (SSGA)		2,278,575	
*	MassMutual	Washington Mutual Investors (American)		1,564,099	
*	MassMutual	Growth Fund (MFS)		1,494,224	
*	MassMutual	Leveraged Co. Stock (Fidelity Advisor)		1,287,899	
*	MassMutual	Dow Jones Target 2025 (SSGA)		1,204,871	
*	MassMutual	Small Cap Growth (Van Kampen)		1,018,501	
*	MassMutual	Select PIMCO Total Return		1,000,920	
*	MassMutual	Capital World Growth & Income (American)		912,534	
*	MassMutual	International New Discovery (MFS)		834,621	
*	MassMutual	Dow Jones Target 2045 (SSGA)		760,752	
*	MassMutual	Select Indexed Equity (Northern Trust)		741,092	
*	MassMutual	Spectrum Growth (T Rowe Price)		546,900	
*	MassMutual	Select Mid Cap Growth II (TRP/Frontier)		541,699	
	Delaware	Delaware Diversified Income		366,142	
*	MassMutual	Small Cap Value (Franklin)		356,604	
*	MassMutual	Select Mid Cap Value (NFJ/Systematic)		299,975	
*	MassMutual	Small Company Value (Fed Clov/TRP/ERNST)		239,931	
	Calvert	Calvert Social Funds		106,694	
*	MassMutual	Dow Jones Target 2015 (SSGA)		61,294	
*	MassMutual	Dow Jones Target Today (SSGA)		10,233	
*	MassMutual	Balanced American		9,961	
*	Participant loans	Interest rates ranging from 4.25% to 9.50%	-	783,416	
				$ 22,535,157	

* Party-in-interest.

**Cost information is not required for participant directed funds and therefore is not presented.

(a) At contract value

THE BARTON GROUP 401(k) PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
December 31, 2013
Employer ID #23-1624372
Plan Number 002

(a) Identity of Party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense incurred with transactions	(g) Cost of asset	(h) Current Value of Asset on transaction date	(i) Net gain or loss
MassMutual	Large Cap Growth (Eaton Vance)	$ -	$ 1,406,288	$ -	$ -	$ 909,730	$ 1,406,288	$ 496,558
MassMutual	Growth Fund (MFS)	1,406,288	-	-	-	-	-	-