

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |                                                                                                                                                                                                                                           |
| A This return/report is for:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                  |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                              |     |                                                      |  |                                                      |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-----|------------------------------------------------------|--|------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                  | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                                        |                                                              |     |                                                      |  |                                                      |  |
| <b>1a</b> Name of plan<br>KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES                                                                                                                  | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">002</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/>01/01/1987</td> </tr> </table>                                                     | <b>1b</b> Three-digit plan number (PN) ▶                     | 002 | <b>1c</b> Effective date of plan<br>01/01/1987       |  |                                                      |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                        | 002                                                                                                                                                                                                                                                                                                                                                   |                                                              |     |                                                      |  |                                                      |  |
| <b>1c</b> Effective date of plan<br>01/01/1987                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                       |                                                              |     |                                                      |  |                                                      |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br>CLONDALKIN PHARMA & HEALTHCARE<br><br>1100 E LOUISIANA ST<br>EVANSVILLE, IN 47711-4748 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>2b</b> Employer Identification Number (EIN)<br/>35-1691753</td> </tr> <tr> <td colspan="2"><b>2c</b> Sponsor's telephone number<br/>812-464-2461</td> </tr> <tr> <td colspan="2"><b>2d</b> Business code (see instructions)<br/>323100</td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br>35-1691753 |     | <b>2c</b> Sponsor's telephone number<br>812-464-2461 |  | <b>2d</b> Business code (see instructions)<br>323100 |  |
| <b>2b</b> Employer Identification Number (EIN)<br>35-1691753                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                       |                                                              |     |                                                      |  |                                                      |  |
| <b>2c</b> Sponsor's telephone number<br>812-464-2461                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                       |                                                              |     |                                                      |  |                                                      |  |
| <b>2d</b> Business code (see instructions)<br>323100                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                       |                                                              |     |                                                      |  |                                                      |  |

**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.

|                                                                                                            |                                                   |            |                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 10/13/2014 | JANICE OLIVER                                                |
|                                                                                                            | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 10/13/2014 | JANICE OLIVER                                                |
|                                                                                                            | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           |                                                   |            |                                                              |
|                                                                                                            | 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)                       |

|                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div> |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                               | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 398                                                                                                                                                              |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                  |
| <b>a</b> Active participants .....                                                                                                                                                                                                                                                                                                                                                                                                    | <b>6a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 173                                                                                                                                                              |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                                   | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 48                                                                                                                                                               |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                                     | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 149                                                                                                                                                              |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                              | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 370                                                                                                                                                              |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                                                                                                                                                                                                                                            | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 8                                                                                                                                                                |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                               | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 378                                                                                                                                                              |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                                       | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                           | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 27                                                                                                                                                               |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                   | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                  |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br><b>1A</b>                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                  |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                  |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                              | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                         |                                                                                                                                                                  |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                  |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input checked="" type="checkbox"/> <u>2</u> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |                                                                                                                                                                  |

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                           |                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><hr/> <small>Department of Labor<br/>Employee Benefits Security Administration</small><br><hr/> <small>Pension Benefit Guaranty Corporation</small> | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b><br><br>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110<br><br><hr/> <b>2013</b><br><br><hr/> <b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|

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

|                                                                                                            |                                                                    |            |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES</b>       | <b>B</b> Three-digit plan number (PN) ►                            | <b>002</b> |
|                                                                                                            |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>CLONDALKIN PHARMA &amp; HEALTHCARE</b> | <b>D</b> Employer Identification Number (EIN)<br><b>35-1691753</b> |            |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> 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

**PRINCIPAL 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     |
| 42-0127290 | 61271         | 450252                                | 378                                                                         | 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 |
|--------------------------------------|-------------------------------|
| 20179                                | 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

**LONG, DAVID E.**  
**6466 BELLE RIVE DR**  
**NEWBURGH, IN 47630-1590**

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 20179                                         | 0                               |             | 3                     |

**(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 |                       |
|                                               |                                 |             |                       |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> 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.

|                                                                                                        |          |                |
|--------------------------------------------------------------------------------------------------------|----------|----------------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | <b>0</b>       |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> | <b>6836861</b> |

**6 Contracts With Allocated Funds:****a** State the basis of premium rates ▶

|                                                                                                                                                                                                                |           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> 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. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**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 ▶

|                                                                                                         |              |          |
|---------------------------------------------------------------------------------------------------------|--------------|----------|
| <b>b</b> Balance at the end of the previous year .....                                                  | <b>7b</b>    |          |
| <b>c</b> Additions: (1) Contributions deposited during the year .....                                   | <b>7c(1)</b> |          |
| (2) Dividends and credits .....                                                                         | <b>7c(2)</b> |          |
| (3) Interest credited during the year .....                                                             | <b>7c(3)</b> |          |
| (4) Transferred from separate account .....                                                             | <b>7c(4)</b> |          |
| (5) Other (specify below) .....                                                                         | <b>7c(5)</b> |          |
| ▶                                                                                                       |              |          |
| (6) Total additions .....                                                                               | <b>7c(6)</b> |          |
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....                   | <b>7d</b>    |          |
| <b>e</b> Deductions:                                                                                    |              |          |
| (1) Disbursed from fund to pay benefits or purchase annuities during year .....                         | <b>7e(1)</b> |          |
| (2) Administration charge made by carrier .....                                                         | <b>7e(2)</b> |          |
| (3) Transferred to separate account .....                                                               | <b>7e(3)</b> |          |
| (4) Other (specify below) .....                                                                         | <b>7e(4)</b> |          |
| ▶                                                                                                       |              |          |
| (5) Total deductions .....                                                                              | <b>7e(5)</b> |          |
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b>    | <b>0</b> |

**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:

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                         | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions .....                                                                                                                             | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs .....                                                                                                        | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes .....                                                                                                                                   | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges .....                                                                                                                 | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                               |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves .....                                                                                                                          |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....                                           |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                          | <b>10a</b> |  |
| <b>b</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..... | <b>10b</b> |  |

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. ▶

|                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                  |                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <div><div><b>SCHEDULE A</b></div><div><b>(Form 5500)</b></div><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div> | <div><b>Insurance Information</b></div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ <b>File as an attachment to Form 5500.</b></div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div><b>2013</b></div> <div><b>This Form is Open to Public Inspection</b></div> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|

|                                                                                                 |                                         |                                                             |
|-------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------|
| For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013      |                                         |                                                             |
| <b>A</b> Name of plan<br>KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES   | <b>B</b> Three-digit plan number (PN) ▶ | 002                                                         |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>CLONDALKIN PHARMA & HEALTHCARE |                                         |                                                             |
|                                                                                                 |                                         | <b>D</b> Employer Identification Number (EIN)<br>35-1691753 |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> 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. |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                |
|--------------------------------|
| <b>1</b> Coverage Information: |
|--------------------------------|

| <b>(a)</b> Name of insurance carrier<br>PRINCIPAL LIFE INSURANCE COMPANY |                      |                                              |                                                                                    |                         |               |
|--------------------------------------------------------------------------|----------------------|----------------------------------------------|------------------------------------------------------------------------------------|-------------------------|---------------|
| <b>(b)</b> EIN                                                           | <b>(c)</b> NAIC code | <b>(d)</b> Contract or identification number | <b>(e)</b> Approximate number of persons covered at end of policy or contract year | Policy or contract year |               |
|                                                                          |                      |                                              |                                                                                    | <b>(f)</b> From         | <b>(g)</b> To |
| 42-0127290                                                               | 61271                | 705369                                       | 0                                                                                  | 01/01/2013              | 12/31/2013    |

|                                                                                                                                                                                                   |                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b>2</b> 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. |                                           |
| <b>(a)</b> Total amount of commissions paid<br>0                                                                                                                                                  | <b>(b)</b> Total amount of fees paid<br>0 |

|                                                                                                              |
|--------------------------------------------------------------------------------------------------------------|
| <b>3</b> Persons receiving commissions and fees. (Complete as many entries as needed to report all persons). |
| <b>(a)</b> Name and address of the agent, broker, or other person to whom commissions or fees were paid      |

| <b>(b)</b> Amount of sales and base commissions paid                                                    | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|---------------------------------------------------------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                                                                         | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                                                                         |                                 |                    |                              |
| <b>(a)</b> Name and address of the agent, broker, or other person to whom commissions or fees were paid |                                 |                    |                              |

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> 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** 0**5** Current value of plan's interest under this contract in separate accounts at year end ..... **5** 0**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 ▶**b** Balance at the end of the previous year ..... **7b****c** Additions: (1) Contributions deposited during the year ..... **7c(1)**(2) Dividends and credits ..... **7c(2)**(3) Interest credited during the year ..... **7c(3)**(4) Transferred from separate account ..... **7c(4)**(5) Other (specify below) ..... **7c(5)**

▶

(6) Total additions ..... **7c(6)****d** Total of balance and additions (add lines **7b** and **7c(6)**) ..... **7d****e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year ..... **7e(1)**(2) Administration charge made by carrier ..... **7e(2)**(3) Transferred to separate account ..... **7e(3)**(4) Other (specify below) ..... **7e(4)**

▶

(5) Total deductions ..... **7e(5)****f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) ..... **7f** 0

**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:

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                         | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions .....                                                                                                                             | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs .....                                                                                                        | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes .....                                                                                                                                   | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges .....                                                                                                                 | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                               |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves .....                                                                                                                          |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....                                           |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                          | <b>10a</b> |  |
| <b>b</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..... | <b>10b</b> |  |

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. ▶

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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

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

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

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES</u>                                      | <b>B</b> Three-digit plan number (PN) ▶ <u>002</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>CLONDALKIN PHARMA &amp; HEALTHCARE</u>                     | <b>D</b> Employer Identification Number (EIN)<br><u>35-1691753</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| <b>Part I</b>                                                                                                                                                                                                  | <b>Basic Information</b>               |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>                                                                                                                              |                                        |
| <b>2</b> Assets:                                                                                                                                                                                               |                                        |
| <b>a</b> Market value .....                                                                                                                                                                                    | <b>2a</b> <u>7995335</u>               |
| <b>b</b> Actuarial value .....                                                                                                                                                                                 | <b>2b</b> <u>8056272</u>               |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                           |                                        |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                     | <b>3a</b> <u>50</u> <u>2705629</u>     |
| <b>b</b> For terminated vested participants.....                                                                                                                                                               | <b>3b</b> <u>161</u> <u>3191891</u>    |
| <b>c</b> For active participants:                                                                                                                                                                              |                                        |
| <b>(1)</b> Non-vested benefits .....                                                                                                                                                                           | <b>3c(1)</b> <u>161166</u>             |
| <b>(2)</b> Vested benefits .....                                                                                                                                                                               | <b>3c(2)</b> <u>3342389</u>            |
| <b>(3)</b> Total active.....                                                                                                                                                                                   | <b>3c(3)</b> <u>190</u> <u>3503555</u> |
| <b>d</b> Total.....                                                                                                                                                                                            | <b>3d</b> <u>401</u> <u>9401075</u>    |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                          |                                        |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                      | <b>4a</b>                              |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... | <b>4b</b>                              |
| <b>5</b> Effective interest rate .....                                                                                                                                                                         | <b>5</b> <u>6.77 %</u>                 |
| <b>6</b> Target normal cost .....                                                                                                                                                                              | <b>6</b> <u>261969</u>                 |

**Statement by Enrolled Actuary**

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

|                                                        |                               |                                        |
|--------------------------------------------------------|-------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                       |                               | <u>09/23/2014</u>                      |
|                                                        | Signature of actuary          | Date                                   |
| <u>JOHN M. WEBER</u>                                   |                               | <u>14-07258</u>                        |
|                                                        | Type or print name of actuary | Most recent enrollment number          |
| <u>PRINCIPAL FINANCIAL GROUP</u>                       |                               | <u>515-248-3080</u>                    |
|                                                        | Firm name                     | Telephone number (including area code) |
| <u>PO BOX 9394</u><br><u>DES MOINES, IA 50306-9394</u> |                               |                                        |
|                                                        | Address of the firm           |                                        |

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

**For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2013**  
**v. 130118**

| Part II Beginning of Year Carryover and Prefunding Balances                                                                         |                       |                        |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                     | (a) Carryover balance | (b) Prefunding balance |
| 7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 0                     | 0                      |
| 8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 0                     | 0                      |
| 9 Amount remaining (line 7 minus line 8) .....                                                                                      | 0                     | 0                      |
| 10 Interest on line 9 using prior year's actual return of <u>6.16</u> % .....                                                       | 0                     | 0                      |
| 11 Prior year's excess contributions to be added to prefunding balance:                                                             |                       |                        |
| a Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 276                    |
| b Interest on (a) using prior year's effective interest rate of <u>7.12</u> % except as otherwise provided (see instructions) ..... |                       | 20                     |
| c Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 296                    |
| d Portion of (c) to be added to prefunding balance .....                                                                            |                       | 0                      |
| 12 Other reductions in balances due to elections or deemed elections .....                                                          | 0                     | 0                      |
| 13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                               | 0                     | 0                      |

| Part III Funding Percentages                                                                                                                                        |    |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 14 Funding target attainment percentage .....                                                                                                                       | 14 | 85.69 % |
| 15 Adjusted funding target attainment percentage .....                                                                                                              | 15 | 85.69 % |
| 16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | 16 | 89.52 % |
| 17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | 17 | %       |

| Part IV Contributions and Liquidity Shortfalls                                    |                                   |                                 |                          |                                   |                                 |
|-----------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 18 Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                          | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/15/2013                                                                        | 129390                            | 0                               |                          |                                   |                                 |
| 07/15/2013                                                                        | 129390                            | 0                               |                          |                                   |                                 |
| 10/16/2013                                                                        | 129390                            | 0                               |                          |                                   |                                 |
| 01/21/2014                                                                        | 129390                            | 0                               |                          |                                   |                                 |
| 08/29/2014                                                                        | 106500                            | 0                               |                          |                                   |                                 |
|                                                                                   |                                   |                                 | Totals ►                 | 18(b)                             | 624060                          |
|                                                                                   |                                   |                                 |                          | 18(c)                             | 0                               |

|                                                                                                                               |                                                                     |        |
|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------|
| 19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |        |
| a Contributions allocated toward unpaid minimum required contributions from prior years. ....                                 | 19a                                                                 | 0      |
| b Contributions made to avoid restrictions adjusted to valuation date .....                                                   | 19b                                                                 | 0      |
| c Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | 19c                                                                 | 590997 |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |        |
| a Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |        |
| b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |        |
| c If line 20a is "Yes," see instructions and complete the following table as applicable:                                      |                                                                     |        |

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

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

|                                                                                                                                                                                              |                       |                       |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>5.23% | 2nd segment:<br>6.51% | 3rd segment:<br>7.16 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                       |                       |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. ....                                   | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            | <b>31a</b>          | 261969             |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 1344803             | 328607             |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 590576             |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>           | 590576             |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>           | 590997             |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 421                |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

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

|                                                                                                |                                                                                                                         |  |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               |  |  |

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

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

|                                                                                                            |                                                                    |            |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES</b>       | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <b>002</b> |
|                                                                                                            |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>CLONDALKIN PHARMA &amp; HEALTHCARE</b> | <b>D</b> Employer Identification Number (EIN)<br><b>35-1691753</b> |            |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

|                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br><b>PRINCIPAL LIFE INSURANCE COMPANY</b><br><br><b>42-0127290</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation  |
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

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

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

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

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

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

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

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

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13 50 64               | CONTRACT ADMINISTRATOR                                                                            | 33090                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

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

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

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

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

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

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

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><hr/> <b>2013</b><br><br><hr/> <b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|

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

|                                                                                                                   |                                                                            |            |
|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES</u>              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>002</u> |
|                                                                                                                   |                                                                            |            |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>CLONDALKIN PHARMA &amp; HEALTHCARE</u> | <b>D</b> Employer Identification Number (EIN)<br><br><u>35-1691753</u>     |            |

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

|                                                                                           |                               |                                                                                                                                                       |
|-------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MONEY MARKET SEP ACCT-R6</u>       |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>42-0127290-024</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>896466</u></span>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&amp;P 500 INDEX SA-R6</u>  |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>42-0127290-016</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>2466582</u></span> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMCAP S&amp;P 600 INDEX SA-R6</u>  |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>42-0127290-028</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>874271</u></span>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP S&amp;P 400 IDX SA-R6</u>   |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>42-0127290-023</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>2599543</u></span> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL STABLE VALUE FUND</u>         |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): <u>UNION BOND &amp; TRUST COMPANY</u>   |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN <u>93-6274328-001</u>                                                     | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>1368311</u></span> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                            |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a):                                         |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN                                                                           | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)                                                   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                            |                               |                                                                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a):                                         |                               |                                                                                                                                                       |
| <b>c</b> EIN-PN                                                                           | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)                                                   |

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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                            |                                                                            |            |
|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>   |                                                                            |            |
| <b>A</b> Name of plan<br><u>KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES</u>       | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>002</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>CLONDALKIN PHARMA &amp; HEALTHCARE</u> | <b>D</b> Employer Identification Number (EIN)<br><br><u>35-1691753</u>     |            |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                               |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                                                                                             |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                               |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                        | <b>1a</b>       |                       |                 |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                         |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions .....                                                            | <b>1b(1)</b>    | 195251                | 235890          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions .....                                                         | <b>1b(2)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other .....                                                                             | <b>1b(3)</b>    | 0                     | 0               |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                        |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities .....                                                        | <b>1c(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                            |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                         | <b>1c(3)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other .....                                                                         | <b>1c(3)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                      |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                         | <b>1c(4)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common .....                                                                            | <b>1c(4)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                               | <b>1c(5)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property) .....                                   | <b>1c(6)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                                | <b>1c(7)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans .....                                                                 | <b>1c(8)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>    | 2543080               | 1368311         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>   | 5260963               | 6836861         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other .....                                                                            | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 7999294               | 8441062         |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 0 |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 0 |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 0 |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 0 |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 7999294 | 8441062 |
|-----------------------------------------------------------|-----------|---------|---------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 624060     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 0          |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 0          |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 624060    |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 0          |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 0          |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 0          |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> | 0          |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 0          |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 0         |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> | 0          |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 0          |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 0         |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            | 0         |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 0          |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 0          |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> | 0          |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | 0          |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            | -31346    |
| (7) Net investment gain (loss) from pooled separate accounts.....                              | 2b(7)  |            | 1034623   |
| (8) Net investment gain (loss) from master trust investment accounts.....                      | 2b(8)  |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities.....                            | 2b(9)  |            | 0         |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | 0         |
| c Other income.....                                                                            | 2c     |            | -1        |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 1627336   |

**Expenses**

|                                                                                     |       |         |         |
|-------------------------------------------------------------------------------------|-------|---------|---------|
| e Benefit payment and payments to provide benefits:                                 |       |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 1152478 |         |
| (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) |         | 1152478 |
| f Corrective distributions (see instructions).....                                  | 2f    |         | 0       |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |         |         |
| h Interest expense.....                                                             | 2h    |         |         |
| i Administrative expenses: (1) Professional fees.....                               | 2i(1) | 0       |         |
| (2) Contract administrator fees.....                                                | 2i(2) | 33090   |         |
| (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) |         | 33090   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |         | 1185568 |

**Net Income and Reconciliation**

|                                                         |       |  |        |
|---------------------------------------------------------|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 441768 |
| l Transfers of assets:                                  |       |  |        |
| (1) To this plan.....                                   | 2l(1) |  | 0      |
| (2) From this plan.....                                 | 2l(2) |  |        |

**Part III Accountant's Opinion**

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

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

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

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

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

(1) Name: **ANDERSON SMITH & WIKE PLLC**

(2) EIN: **27-1473864**

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  | 0      |
| 4b |     | X  | 0      |

|                                                                                                                                                                                                                               | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                          |     | X  | 0      |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) .....                               |     | X  | 0      |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                    |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                          |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) ..... | X   |    |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |        |
| <b>n</b> 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. ....                                      |     |    |        |

**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)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                            |                                                                    |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES</u>       | <b>B</b> Three-digit plan number (PN) ▶<br><u>002</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>CLONDALKIN PHARMA &amp; HEALTHCARE</u> | <b>D</b> Employer Identification Number (EIN)<br><u>35-1691753</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u>  |
| <b>2</b> 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):<br><br>EIN(s): <u>42-0127290</u> |          |           |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |           |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> | <u>13</u> |

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

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                                         |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                            | <b>6a</b>                    |                             |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                    |                             |                                         |
| <b>c</b> 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) .....                                                                                                                                                                                                                          | <b>6c</b>                    |                             |                                         |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A            |
| <b>8</b> 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? .....                                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

**KELLER CRESCENT DEFINED BENEFIT  
PENSION PLAN FOR NON-UNION EMPLOYEES**

Financial Statements

For the Years Ended

December 31, 2013 and 2012

# KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES

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*December 31, 2013 and 2012*

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ANDERSON SMITH & WIKE PLLC

*Certified Public Accountants*

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Keller Crescent Defined Benefit Pension Plan for Non-Union Employees

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of Keller Crescent Defined Benefit Pension Plan for Non-Union Employees, which comprise the statement of net assets available for benefits as of December 31, 2013 and the related statement of changes in net assets available for benefits for the year then ended, and the statement of accumulated plan benefits as of January 1, 2013 and the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' 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 F to the financial statements, which was certified by Principal Financial Group, the trustee of the Plan, except for comparing such information with the related information included in the 2013 financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2013 and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

### **Disclaimer of Opinion**

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these 2013 financial statements.

## **Other Matters**

### *Supplementary Information*

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

### *2012 Financial Statements*

The financial statements of Keller Crescent Defined Benefit Pension Plan for Non-Union Employees, as of December 31, 2012 were audited by predecessor auditors. 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 the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Principal Financial Group, the trustee of the Plan. Their report, dated October 9, 2013, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were 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.

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

The form and content of the information included in the 2013 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.

*Anderson Smith & Wike PLLC*

Statesville, North Carolina  
October 10, 2014

## KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES

### *Statements of Net Assets Available for Benefits*

| <b><i>December 31,</i></b>                                                                        | <b><i>2013</i></b>         | <b><i>2012</i></b>         |
|---------------------------------------------------------------------------------------------------|----------------------------|----------------------------|
| <b>ASSETS:</b>                                                                                    |                            |                            |
| Investments (at fair value):                                                                      |                            |                            |
| Pooled separate accounts                                                                          | \$ 6,836,861               | \$ 5,260,963               |
| Common collective trust                                                                           | <u>1,368,311</u>           | <u>2,543,080</u>           |
| Total investments at fair value                                                                   | 8,205,172                  | 7,804,043                  |
| Receivables:                                                                                      |                            |                            |
| Employer contributions                                                                            | <u>235,890</u>             | <u>195,251</u>             |
| <b>NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE</b>                                            | 8,441,062                  | 7,999,294                  |
| Adjustment from fair value to contract value for<br>fully benefit-responsive investment contracts | <u>(8,281)</u>             | <u>(58,400)</u>            |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b>                                                          | <u><u>\$ 8,432,781</u></u> | <u><u>\$ 7,940,894</u></u> |

# KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES

## Statements of Changes in Net Assets Available for Benefits

| <i>For the Years Ended December 31,</i>                  | <i>2013</i>                | <i>2012</i>                |
|----------------------------------------------------------|----------------------------|----------------------------|
| <b>ADDITIONS</b>                                         |                            |                            |
| Net appreciation in fair value of investments            | \$ 1,053,397               | \$ 451,593                 |
| Employer contributions                                   | <u>624,060</u>             | <u>544,604</u>             |
| <b>TOTAL ADDITIONS</b>                                   | <u>1,677,457</u>           | <u>996,197</u>             |
| <b>DEDUCTIONS</b>                                        |                            |                            |
| Benefits paid to participants                            | 1,152,480                  | 358,395                    |
| Fees and commissions                                     | <u>33,090</u>              | <u>32,150</u>              |
| <b>TOTAL DEDUCTIONS</b>                                  | <u>1,185,570</u>           | <u>390,545</u>             |
| <b>NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS</b> | <u>491,887</u>             | <u>605,652</u>             |
| <b>NET ASSETS AVAILABLE FOR PLAN BENEFITS</b>            |                            |                            |
| Beginning of year                                        | <u>7,940,894</u>           | <u>7,335,242</u>           |
| <b>END OF YEAR</b>                                       | <u><u>\$ 8,432,781</u></u> | <u><u>\$ 7,940,894</u></u> |

# KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES

## Statements of Accumulated Plan Benefits

| <i>As of January 1,</i>                                               | <i>2013</i>                 | <i>2012</i>                 |
|-----------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>ACTUARIAL PRESENT VALUE OF<br/>ACCUMULATED PLAN BENEFITS</b>       |                             |                             |
| Vested Benefits                                                       |                             |                             |
| Retired, currently receiving benefits                                 | \$ 2,856,591                | \$ 2,637,661                |
| Other:                                                                |                             |                             |
| Inactive members                                                      | 3,800,346                   | 3,142,438                   |
| Active members                                                        | <u>3,954,150</u>            | <u>3,974,146</u>            |
|                                                                       | 10,611,087                  | 9,754,245                   |
| Nonvested benefits                                                    | <u>205,445</u>              | <u>387,479</u>              |
| <b>TOTAL ACTUARIAL PRESENT VALUE<br/>OF ACCUMULATED PLAN BENEFITS</b> | <u><u>\$ 10,816,532</u></u> | <u><u>\$ 10,141,724</u></u> |

**KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES*****Statements of Changes in Accumulated Plan Benefits***

| <b><i>For the years ended January 1,</i></b>                                                     | <b><i>2013</i></b>          | <b><i>2012</i></b>          |
|--------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN<br/>PLAN BENEFITS AT JANUARY 1, 2012 AND 2011</b> | <u>\$ 10,141,724</u>        | <u>\$ 10,023,519</u>        |
| Increase (decrease) during year attributable to:                                                 |                             |                             |
| Increase for interest due to decrease<br>in discount period                                      | 572,989                     | 554,216                     |
| Benefits paid                                                                                    | (358,395)                   | (780,868)                   |
| Benefits accumulated and plan experience                                                         | <u>460,214</u>              | <u>344,857</u>              |
| Net increase                                                                                     | <u>674,808</u>              | <u>118,205</u>              |
| <b>ACUARIAL PRESENT VALUE OF ACCUMULATED<br/>BENEFITS AT JANUARY 1, 2013 AND 2012</b>            | <u><u>\$ 10,816,532</u></u> | <u><u>\$ 10,141,724</u></u> |

## **NOTE A – DESCRIPTION OF THE PLAN**

The following brief description of the Keller Crescent Defined Benefit Pension Plan for Non-Union Employees ("Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

### **General**

Effective since January 1, 1987, Clondalkin Pharma & Healthcare (formerly Keller Crescent Co., Inc.) ("Company") has maintained a qualified defined benefit pension plan to provide retirement benefits for its eligible non-union employees ("Employees"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

### **Eligibility Requirements**

Employees become participants of the plan on their Employment Commencement Date, which is defined by the plan as the date on which an employee first performs an hour of service for the employer. Employees receive credit for a year of service for a year in which they complete at least 1,000 hours.

### **Pension Benefits**

Employees with 5 or more years of credited service are 100% vested and entitled to annual pension benefits beginning at normal retirement age (65) or at the employees' early retirement date. The standard retirement benefit is a monthly pension equal to a defined percent of the sum of the highest five consecutive annual compensation amounts of the last ten annual compensation amounts. Alternatively, participants may elect to receive a lump-sum distribution calculation in accordance with the Plan provisions. Benefit payments are subject to certain limitations imposed by the Pension Protection Act of 2006.

### **Death Before Commencement of Benefits**

If a participant dies before his benefit commencement date, the accrued benefit will be forfeited, except for a participant with a vested interest who dies before his benefit commencement date leaving a surviving spouse, in which case the surviving spouse shall receive a survivor's benefit.

### **Death Benefit After Retirement**

If a participant dies after his benefit commencement date, his beneficiary, subject to plan specifications, shall be entitled to receive any amount payable under the elected form of benefit that is in effect for such participant.

### **Disability Benefits**

Active employees who become totally disabled receive annual disability benefits at the date of disability using service projected to normal retirement age. There were no disability benefits provided by the Plan in 2013 or 2012.

## **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Basis of Accounting**

The accompanying financial statements are prepared on the accrual basis of accounting, except for distributions paid to participants which are prepared on the cash basis of accounting.

### **Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Accordingly, actual results may differ from those estimates.

### **Investment Valuation and Income Recognition**

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

### **Actuarial Present Value of Accumulated Plan Benefits**

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions for service the employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. The standard retirement benefit is a monthly pension amount payable equal to a defined percent of the sum of the highest five consecutive annual compensation amounts of the last ten annual compensation amounts. The accumulated plan benefits for active employees are based on their compensation of the highest 5 consecutive years and credited years of service ended on the date as of which the benefit information is presented, January 1, 2013. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included, to the extent they are deemed attributable to employee service rendered as of the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary from Principal Financial Group and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and expected date of payment. The significant actuarial assumptions used in the valuation as of January 1, 2013, which reflects an actuarial change, were (a) life expectancy of participants from 2013 IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female (b) retirement age assumptions (the assumed average retirement age was 65 for 2013 and 2012),

**KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES**  
***Notes to Financial Statements***  
***December 31, 2013 and 2012***

---

and (c) investment return. The 2013 and 2012 valuation included assumed average rates of return of 5.75%. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

**Payment of Benefits**

Benefit payments to participants are recorded upon distribution.

**NOTE C – FUNDING POLICY**

The Company's funding policy is to make annual contributions to the Plan in amounts that are determined by actuarial valuations, such that all employees' benefits will be fully provided for by the time they retire. The Company's contributions for 2013 and 2012 met or exceeded the minimum funding requirements of ERISA.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

**NOTE D – PLAN TERMINATION**

In the event the Plan terminates, after payment of any expenses of termination and liquidation, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

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

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under

the plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2013 that ceiling is \$4,792 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits when the Plan terminates will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC. In the event assets are insufficient to provide full allocations in any given class, the allocations of all participants in that class shall be reduced pro rata.

In the event that all accrued benefits described above have been fully funded, any remaining funds will revert to the Company.

#### **NOTE E: INVESTMENTS WITH INSURANCE COMPANY**

The Plan has an investment contract, the common collective trust, with the Principal Financial Group. The funds are maintained by the insurance company in a general account. The account is credited with earnings on the underlying investments and charged for withdrawals and administrative expenses. The contract is included in the financial statements at the fair value reported by the insurance company. At December 31, 2013 and 2012, the contract value was at \$1,360,030 and \$2,484,680 respectively.

The underlying investments of the common collective trust are in guaranteed investment contracts that are valued based upon the underlying investments as adjusted by the issuers to contract values. Contract values represent contributions made to the trust, plus earnings, less withdrawals.

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

**KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES**  
**Notes to Financial Statements**  
**December 31, 2013 and 2012**

---

The average yields of the common collective trust for the years ended December 31, 2013 and 2012 are as follows:

| <u>Average Yields:</u>                              | <u>2013</u> | <u>2012</u> |
|-----------------------------------------------------|-------------|-------------|
| Based on actual earnings                            | 0.84%       | 1.27%       |
| Based on interest rate and credited to participants | 0.85%       | 1.28%       |

**NOTE F – INFORMATION CERTIFIED BY PRINCIPAL FINANCIAL GROUP (TRUSTEE)**

The following is a summary of the Plan's asset information as of December 31, 2013 and 2012, and for the years then ended, included in the Plan's financial statements and supplemental schedules that was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee relating to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets.

|                                                           | <u>2013</u>                | <u>2012</u>                |
|-----------------------------------------------------------|----------------------------|----------------------------|
| <u>Investments at Fair Value:</u>                         |                            |                            |
| Union Bond & Trust Company Principal<br>Stable Value Fund | <u>\$ 1,368,311</u>        | <u>\$ 2,543,080</u>        |
| <u>Pooled Separate Accounts:</u>                          |                            |                            |
| Principal Large Cap S&P 500 Index                         | 2,466,581                  | 3,082,345                  |
| Principal Mid Cap S&P 400 Index                           | 2,599,544                  | -                          |
| Principal Small Cap S&P 600 Index                         | 874,272                    | -                          |
| Principal Money Market                                    | <u>896,464</u>             | <u>2,178,618</u>           |
|                                                           | <u>6,836,861</u>           | <u>5,260,963</u>           |
| Total Investments                                         | <u><u>\$ 8,205,172</u></u> | <u><u>\$ 7,804,043</u></u> |

**KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES**  
**Notes to Financial Statements**  
**December 31, 2013 and 2012**

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The trustee also certified to the completeness and accuracy of the following information for the years ended December 31, 2013 and 2012:

|                                                | <u>2013</u>         | <u>2012</u>       |
|------------------------------------------------|---------------------|-------------------|
| Net Appreciation in Fair Value of Investments: |                     |                   |
| Common Collective Trust                        | \$ 18,772           | \$ 31,722         |
| Pooled Separate Accounts                       | <u>1,034,625</u>    | <u>419,871</u>    |
|                                                | <u>\$ 1,053,397</u> | <u>\$ 451,593</u> |

**NOTE G – RELATED PARTY TRANSACTIONS**

The Plan invests in investments managed by Principal Financial Group who acts as the trustee for those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions which are exempt from prohibited transaction rules.

Principal Financial Group provides administrative and actuarial services for the Plan, and, therefore, these transactions qualify as party-in-interest. Fees paid by the Plan for the services amounted to \$33,090 and \$32,150 for the years ended December 31, 2013 and 2012, respectively. The Plan Sponsor also paid certain administrative expenses of the Plan.

**NOTE H – TAX STATUS**

The Internal Revenue Service has determined and informed the Company by a letter dated September 14, 2009, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. The Plan administrator has reviewed and evaluated its tax positions taken in its previously filed annual reports and returns with the Internal Revenue Service and or Department of Labor, and those expected to be filed in the future, and has concluded that in the event of an examination by regulatory authorities, the Plan's positions would prevail based upon the technical merit of such positions. Therefore the Plan has concluded that no further benefits or liabilities are required to be recognized or disclosed in the financial statements.

The Plan is generally subject to routine audits by the Internal Revenue Service and or the Department of Labor, for three years, including 2010, 2011 and 2012. There are currently no audits for any periods in progress.

## KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES

### Notes to Financial Statements

December 31, 2013 and 2012

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#### NOTE I - RISKS AND UNCERTAINTIES

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

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

#### NOTE J – FAIR VALUE MEASUREMENTS

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

- |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.                                                                                                                                                                                                                                                                                                                        |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none"><li>• Quoted prices for similar assets or liabilities in active markets;</li><li>• Quoted prices for identical or similar assets or liabilities in inactive markets;</li><li>• Inputs other than quoted prices that are observable for the asset or liability;</li><li>• Inputs that are derived principally from or corroborated by observable market data by correlation or by other means.</li></ul> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value of measurement.                                                                                                                                                                                                                                                                                                                                                                                 |

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

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

*Pooled Separate Accounts* – Valued at the net asset value (NAV) of the respective underlying fund based upon the closing net asset value quoted by that fund.

**KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES****Notes to Financial Statements****December 31, 2013 and 2012**

*Common Collective Trust:* Value is determined using a discounted cash flow methodology where the individual contract cash flows are discounted at the prevailing interpolated yield curve rate as of year end.

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

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

**Assets at Fair Value as of December 31, 2013**

|                          | <u>Level 1</u> | <u>Level 2</u>      | <u>Level 3</u> | <u>Total</u>        |
|--------------------------|----------------|---------------------|----------------|---------------------|
| Common Collective Trust  | \$ -           | \$ 1,368,311        | \$ -           | \$ 1,368,311        |
| Pooled Separate Accounts | -              | 6,836,861           | -              | 6,836,861           |
|                          | <u>\$ -</u>    | <u>\$ 8,205,172</u> | <u>\$ -</u>    | <u>\$ 8,205,172</u> |

**Assets at Fair Value as of December 31, 2012**

|                          | <u>Level 1</u> | <u>Level 2</u>      | <u>Level 3</u> | <u>Total</u>        |
|--------------------------|----------------|---------------------|----------------|---------------------|
| Common Collective Trust  | \$ -           | \$ 2,543,080        | \$ -           | \$ 2,543,080        |
| Pooled Separate Accounts | -              | 5,260,963           | -              | 5,260,963           |
|                          | <u>\$ -</u>    | <u>\$ 7,804,043</u> | <u>\$ -</u>    | <u>\$ 7,804,043</u> |

**NOTE K – INVESTMENTS**

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

|                                 | <u>2013</u>         | <u>2012</u>         |
|---------------------------------|---------------------|---------------------|
| <u>Common Trust Funds</u>       |                     |                     |
| Common Collective Trust         | <u>\$ 1,368,311</u> | <u>\$ 2,543,080</u> |
| <u>Pooled Separate Accounts</u> |                     |                     |
| Small/mid US Equity Funds       | 3,473,814           | -                   |
| Large US Equity Funds           | 2,466,582           | 3,082,345           |
| Short-Term Fixed Income Funds   | 896,466             | 2,178,618           |
| Total Pooled Separate Accounts  | <u>6,836,862</u>    | <u>5,260,963</u>    |
| Total Investments               | <u>\$ 8,205,173</u> | <u>\$ 7,804,043</u> |

**KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES**  
**Notes to Financial Statements**  
**December 31, 2013 and 2012**

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**NOTE L – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31 to the Form 5500:

|                                                                              | <u>2013</u>                | <u>2012</u>                |
|------------------------------------------------------------------------------|----------------------------|----------------------------|
| Net assets available for benefits as presented in these financial statements | \$ 8,432,781               | \$ 7,940,894               |
| Adjustment from contract value to fair value                                 | <u>8,281</u>               | <u>58,400</u>              |
| Net assets available for benefits as presented on Form 5500                  | <u><u>\$ 8,441,062</u></u> | <u><u>\$ 7,999,294</u></u> |

The following is a reconciliation of the change in net assets available for benefits per the financial statements for the years ended December 31 to the Form 5500:

|                                                                                              | <u>2013</u>              | <u>2012</u>              |
|----------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Net increase in net assets available for benefits as presented in these financial statements | \$ 491,887               | \$ 605,652               |
| Change in adjustment from contract value to fair value                                       | <u>(50,119)</u>          | <u>79</u>                |
| Net increase in net assets available for benefits as presented on Form 5500                  | <u><u>\$ 441,768</u></u> | <u><u>\$ 605,731</u></u> |

**NOTE M – SUBSEQUENT EVENTS**

On March 31, 2014, the Company's Board of Directors took action to freeze the Plan. There will be no new entrants after April 1, 2014, and benefit accruals will be frozen as of this date. The Plan has evaluated subsequent events through October 10, 2014, the date the financial statements were available to be issued.

## **SUPPLEMENTAL SCHEDULES**

**KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**  
**Employer Identification Number: 35-1691753**  
**Plan Number: 002**

**December 31, 2013**

| (a)                             | (b)                                                   | (c)                                                                                                     | (d)                 | (e)                 |
|---------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| Party in Interest               | Identity of Issuer, Borrower, Lessor or Similar Party | Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | Cost                | Current Value       |
| <u>POOLED SEPARATE ACCOUNTS</u> |                                                       |                                                                                                         |                     |                     |
| *                               | Principal Life Insurance Company                      | Large Cap S&P 500 Index Fund                                                                            | \$1,671,811         | \$ 2,466,581        |
| *                               | Principal Life Insurance Company                      | Small Cap S&P 600 Index Fund                                                                            | 833,114             | 874,272             |
| *                               | Principal Life Insurance Company                      | Mid Cap S&P 400 Index Fund                                                                              | 2,499,345           | 2,599,544           |
| *                               | Principal Life Insurance Company                      | Money Market Separate Account                                                                           | <u>891,794</u>      | <u>896,464</u>      |
|                                 |                                                       | TOTAL POOLED SEPARATE ACCOUNTS                                                                          | <u>5,896,064</u>    | <u>6,836,861</u>    |
| <u>COMMON COLLECTIVE TRUST</u>  |                                                       |                                                                                                         |                     |                     |
| *                               | Union Bond & Trust Company                            | Principal Stable Value Fund                                                                             | <u>1,309,739</u>    | <u>1,360,030</u>    |
|                                 |                                                       | TOTAL INVESTMENTS                                                                                       | <u>\$ 7,205,803</u> | <u>\$ 8,196,891</u> |

\* Party-in-Interest to the Plan

**KELLER CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES****Schedule H, line 4j - Schedule of Reportable Transactions****Employer Identification Number: 35-1691753****Plan Number: 002****December 31, 2013**

| (a)                                                                                                                          | (b)                                     | (c)            | (d)           | (e)           | (e)               |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------|---------------|---------------|-------------------|
| Identity of party involved                                                                                                   | Description of Asset                    | Purchase Price | Selling Price | Cost of asset | Net Gain / (Loss) |
| <b>Series of transactions in same security that aggregate to more than five percent of the current value of Plan assets:</b> |                                         |                |               |               |                   |
| Principal Life Insurance Company                                                                                             | Principal Money Market Separate Account | \$ -           | \$ 1,658,708  | \$ 1,667,252  | \$ (8,544)        |
| Principal Life Insurance Company                                                                                             | Principal Large Cap S&P 500 Index Fund  | 912,216        | -             | 912,216       | -                 |
| Principal Life Insurance Company                                                                                             | Principal Large Cap S&P 500 Index Fund  | -              | 2,429,372     | 1,547,425     | 881,947           |
| Principal Life Insurance Company                                                                                             | Principal Mid Cap S&P 400 Index Fund    | 2,499,345      | -             | 2,499,345     | -                 |
| Principal Life Insurance Company                                                                                             | Principal Small Cap S&P 600 Index Fund  | 833,114        | -             | 833,114       | -                 |
| Union Bond & Trust Company                                                                                                   | Principal Stable Value Fund             | -              | 1,143,422     | 876,705       | 266,717           |

KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN  
FOR NON-UNION EMPLOYEES  
EIN 35 1691753  
PLAN NUMBER 002  
PLAN YEAR 01/01/2013 TO 12/31/2013

[illegible]

\* Schedule is prepared using the alternative way of reporting (iii) series transactions under DOL Regulation 2520.103-6(d)(2).



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

KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN

EIN 35 1691753  
PLAN NUMBER 002  
PLAN YEAR 01/01/2013 TO 12/31/2013

| (A) | (B)<br>Identity of issuer, borrower,<br>lessor or similar party. | (C)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value. | (D)<br>Cost | (E)<br>Current Value |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------|----------------------|
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin LgCap S&P 500 Index SA-R6                                                        | \$ 0.00     | \$ 2,466,581.52      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>Prin Money Market Sep Acct-R6                                                         | \$ 0.00     | \$ 896,466.12        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN MIDCAP S&P 400 IDX SA-R6                                                         | \$ 0.00     | \$ 2,599,542.97      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN SMCAP S&P 600 INDEX SA-R6                                                        | \$ 0.00     | \$ 874,270.76        |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |
|     |                                                                  |                                                                                                                   |             |                      |



## Schedule SB, Line 26 - Schedule of Active Participant Data

## KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES

EIN 35-1691753 Plan No. 002

| Form 5500 - Schedule of Active Participation Data |          |            |          |            |          |            | Valuation Date 01/01/2013 |            |          |            |          |            |          |            |          |            |          |            |          |            |
|---------------------------------------------------|----------|------------|----------|------------|----------|------------|---------------------------|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|
| YEARS OF CREDITED SERVICE                         |          |            |          |            |          |            |                           |            |          |            |          |            |          |            |          |            |          |            |          |            |
|                                                   | Under 1  |            | 1 to 4   |            | 5 to 9   |            | 10 to 14                  |            | 15 to 19 |            | 20 to 24 |            | 25 to 29 |            | 30 to 34 |            | 35 to 39 |            | 40 & up  |            |
| Attained Age                                      | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No.                  | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. |
| Under 25                                          | 0        |            | 8        |            | 1        |            | 0                         |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 25 to 29                                          | 0        |            | 3        |            | 6        |            | 0                         |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 30 to 34                                          | 0        |            | 10       |            | 8        |            | 3                         |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 35 to 39                                          | 1        |            | 10       |            | 6        |            | 4                         |            | 1        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 40 to 44                                          | 0        |            | 8        |            | 6        |            | 3                         |            | 3        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 45 to 49                                          | 0        |            | 7        |            | 10       |            | 1                         |            | 5        |            | 1        |            | 2        |            | 0        |            | 0        |            | 0        |            |
| 50 to 54                                          | 0        |            | 3        |            | 5        |            | 4                         |            | 4        |            | 3        |            | 7        |            | 0        |            | 0        |            | 0        |            |
| 55 to 59                                          | 0        |            | 9        |            | 5        |            | 4                         |            | 5        |            | 2        |            | 6        |            | 0        |            | 0        |            | 0        |            |
| 60 to 64                                          | 1        |            | 4        |            | 5        |            | 2                         |            | 1        |            | 3        |            | 7        |            | 0        |            | 0        |            | 0        |            |
| 65 to 69                                          | 0        |            | 0        |            | 0        |            | 1                         |            | 0        |            | 0        |            | 1        |            | 0        |            | 0        |            | 0        |            |
| 70 & up                                           | 0        |            | 0        |            | 0        |            | 1                         |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES  
EIN 35-1691753 Plan No. 002

| Assumptions Prescribed by Law        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |                   |    |       |    |       |    |       |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------|----|-------|----|-------|----|-------|
| <b>Mortality</b>                     | <p><a href="#">During Benefit Payment Period</a><br/> IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.</p> <p><a href="#">Before Benefit Payment Period</a><br/> IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.</p>                                                                                                                                                                                                             |     |                   |    |       |    |       |    |       |
| Assumptions Selected by Actuary      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |                   |    |       |    |       |    |       |
| <b>Asset Return</b>                  | 5.75% for the current plan year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |                   |    |       |    |       |    |       |
| <b>Expected Expense</b>              | \$32,500 included in Target Normal Cost.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |                   |    |       |    |       |    |       |
| <b>Retirement Age</b>                | Normal Retirement Age as defined in <a href="#">Plan Provisions</a>                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |                   |    |       |    |       |    |       |
| <b>Upcoming Year Salary Increase</b> | <p>The preceding year's salary is increased using the S-5 Table from The Actuary's Pension Handbook, increased by 1.50% at each age. This table provides a rate of increase that declines as participants age.</p> <p>Note: not used for Plan Accounting calculations.</p> <table border="1"> <thead> <tr> <th>Age</th><th>Upcoming Increase</th></tr> </thead> <tbody> <tr> <td>25</td><td>5.68%</td></tr> <tr> <td>40</td><td>4.22%</td></tr> <tr> <td>55</td><td>3.38%</td></tr> </tbody> </table>     | Age | Upcoming Increase | 25 | 5.68% | 40 | 4.22% | 55 | 3.38% |
| Age                                  | Upcoming Increase                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |                   |    |       |    |       |    |       |
| 25                                   | 5.68%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                   |    |       |    |       |    |       |
| 40                                   | 4.22%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                   |    |       |    |       |    |       |
| 55                                   | 3.38%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                   |    |       |    |       |    |       |
| <b>Disability</b>                    | 1987 Commissioner's Group Disability Table, six month elimination period, male and female.                                                                                                                                                                                                                                                                                                                                                                                                                |     |                   |    |       |    |       |    |       |
| <b>Marriage</b>                      | 75% married; husbands are 3 years older than wives.                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |                   |    |       |    |       |    |       |
| <b>Withdrawal</b>                    | 2003 Society of Actuaries Small Plan Age Table, multiplied by 1.50.                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |                   |    |       |    |       |    |       |
| <b>Wage Base Increase</b>            | 3.25% per year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |                   |    |       |    |       |    |       |
| <b>Inflation</b>                     | 2.25% increase per year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |                   |    |       |    |       |    |       |
| <b>Compensation Limit Increase</b>   | 2.25% increase per year used in the calculation of the IRC 404 Maximum Deduction cushion. See <a href="#">Calculated Deduction</a> in Rules and Regulations.                                                                                                                                                                                                                                                                                                                                              |     |                   |    |       |    |       |    |       |
| <b>Form of Benefit and Basis</b>     | <p>40% of active participants will elect a benefit paid in a lump sum at the assumed retirement ages based on the applicable mortality and the plan's funding target interest rates used in the Annual Cost calculation. The remaining active participants will elect a monthly annuity on the normal form at the assumed retirement age.</p> <p>Participants who are already terminated on the valuation date are assumed to receive their benefit on the normal form at the assumed retirement age.</p> |     |                   |    |       |    |       |    |       |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES  
EIN 35-1691753 Plan No. 002

| Methods Prescribed by Law        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Liability Measure</b>         | Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Methods Selected by Plan Sponsor |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Asset Method</b>              | <p>The asset valuation method is prescribed by law for plans that elect to use a value other than market value.</p> <p>For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years.</p> <p>The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the Maximum Allowable Rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value.</p> <p>When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value.</p> |
| <b>Segment Rates</b>             | 24 month average with no weighting to prior law basis. Use rates where August is the last month included in the average.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>PBGC Premium Basis</b>        | Variable Rate Premiums are calculated using census, market value of assets and the funding segment rates used for the plan year without the MAP-21 interest rate corridor defined in IRC §430(h)(2)(C)(iv). You elected this Alternative interest method for the 01/01/2009 plan year and the method must be used for five years before a change can be made.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES  
EIN 35-1691753 Plan No. 002

| Methods Elected by Actuary                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Retirees</b>                                                                                                                                             | Assets and liabilities for current and future retirees are included.                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>HCE Benefit Payment Restrictions</b>                                                                                                                     | <p>A ratio of the market value of assets and funding target is used to determine if restrictions apply. Assets and Funding Target are as of the valuation date and are reduced by:</p> <ul style="list-style-type: none"> <li>• any retiree benefit index or floor</li> <li>• amounts for HCEs who were previously restricted</li> <li>• an amount for the retiring HCE</li> </ul> <p>The Funding Target is not based on the MAP-21 interest rate corridor defined in IRC §430(h)(2)(C)(iv). Other assumptions or methods may be used.</p> |
| <b>Vested Benefits</b>                                                                                                                                      | <p>A benefit is included in vested benefits when the participant will meet age and service eligibility requirements at the valuation date. The benefit is multiplied by the participant's vesting percentage applicable to each benefit on the valuation date.</p> <p>The following ancillary benefits are always treated as nonvested: disability benefits payable to retirement age unless in pay status, and pre-retirement death benefits in excess of the Survivor Annuity Death Benefit except as noted in the Plan Provisions.</p>  |
| Assumptions and Methods Elected by Actuary<br>Plan Accounting (ASC 960)                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular Funding Target and Target Normal Cost. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Interest Rate Used to Value Liabilities</b>                                                                                                              | 5.75%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

|                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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

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

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

|                                                                                                            |                                                                 |     |
|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES              | <b>B</b> Three-digit plan number (PN) ►                         | 002 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>CLONDALKIN PHARMA & HEALTHCARE | <b>D</b> Employer Identification Number (EIN)<br><br>35-1691753 |     |

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

| Part I Basic Information |                                                                                                                                                                                                         |                            |                    |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|
| <b>1</b>                 | Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>                                                                                                                                |                            |                    |
| <b>2</b>                 | Assets:                                                                                                                                                                                                 |                            |                    |
|                          | a Market value .....                                                                                                                                                                                    | <b>2a</b>                  | 7995335            |
|                          | b Actuarial value .....                                                                                                                                                                                 | <b>2b</b>                  | 8056272            |
| <b>3</b>                 | Funding target/participant count breakdown:                                                                                                                                                             | (1) Number of participants | (2) Funding Target |
|                          | a For retired participants and beneficiaries receiving payment .....                                                                                                                                    | <b>3a</b>                  | 2705629            |
|                          | b For terminated vested participants .....                                                                                                                                                              | <b>3b</b>                  | 3191891            |
|                          | c For active participants:                                                                                                                                                                              |                            |                    |
|                          | (1) Non-vested benefits .....                                                                                                                                                                           | <b>3c(1)</b>               | 161166             |
|                          | (2) Vested benefits .....                                                                                                                                                                               | <b>3c(2)</b>               | 3342389            |
|                          | (3) Total active .....                                                                                                                                                                                  | <b>3c(3)</b>               | 3503555            |
|                          | d Total .....                                                                                                                                                                                           | <b>3d</b>                  | 9401075            |
| <b>4</b>                 | If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                            |                            |                    |
|                          | a Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                      | <b>4a</b>                  |                    |
|                          | b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... | <b>4b</b>                  |                    |
| <b>5</b>                 | Effective interest rate .....                                                                                                                                                                           | <b>5</b>                   | 6.77 %             |
| <b>6</b>                 | Target normal cost .....                                                                                                                                                                                | <b>6</b>                   | 261969             |

**Statement by Enrolled Actuary**

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

|                  |                                       |                                        |
|------------------|---------------------------------------|----------------------------------------|
| <b>SIGN HERE</b> |                                       |                                        |
|                  | Signature of actuary                  | Date                                   |
|                  | John M. Weber                         | 1407258                                |
|                  | Type or print name of actuary         | Most recent enrollment number          |
|                  | Principal Financial Group             | 515-248-3080                           |
|                  | Firm name                             | Telephone number (including area code) |
|                  | PO Box 9394 Des Moines, IA 50306-9394 |                                        |
|                  | Address of the firm                   |                                        |

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

| Part II Beginning of Year Carryover and Prefunding Balances                                                                                |                       |                        |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                            | (a) Carryover balance | (b) Prefunding balance |
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 0                     | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                      | 0                     | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>6.16</u> % .....                                                       | 0                     | 0                      |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                             |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 276                    |
| <b>b</b> Interest on (a) using prior year's effective interest rate of <u>7.12</u> % except as otherwise provided (see instructions) ..... |                       | 20                     |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 296                    |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                            |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                          | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                               | 0                     | 0                      |

| Part III Funding Percentages                                                                                                                                               |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 85.69 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 85.69 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 89.52 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %       |

| Part IV Contributions and Liquidity Shortfalls                                           |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/15/2013                                                                               | 129390                            | 0                               |                          |                                   |                                 |
| 07/15/2013                                                                               | 129390                            | 0                               |                          |                                   |                                 |
| 10/16/2013                                                                               | 129390                            | 0                               |                          |                                   |                                 |
| 01/21/2014                                                                               | 129390                            | 0                               |                          |                                   |                                 |
| 08/29/2014                                                                               | 106500                            | 0                               |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 624060                            | <b>18(c)</b>                    |
|                                                                                          |                                   |                                 |                          |                                   | 0                               |

|                                                                                                                                      |                                                                     |        |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |        |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                                 | <b>19a</b>                                                          | 0      |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b>                                                          | 0      |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b>                                                          | 590997 |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |        |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |        |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |        |
| <b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:                                      |                                                                     |        |

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

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

|                                                                                                                                                                                              |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>5.23 % | 2nd segment:<br>6.51 % | 3rd segment:<br>7.16 %                              |
|                                                                                                                                                                                              |                        |                        | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |           |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... |           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      |           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            |           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. ....                                   | <b>27</b> |                                                                     |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                   |                     |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                   |                     |               |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            |                   | <b>31a</b>          | 261969        |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           |                   | <b>31b</b>          | 0             |
| <b>32</b> Amortization installments:                                                                                                                                                 |                   | Outstanding Balance | Installment   |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 |                   | 1344803             | 328607        |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       |                   | 0                   | 0             |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... |                   | <b>33</b>           |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..                                                            |                   | <b>34</b>           | 590576        |
|                                                                                                                                                                                      | Carryover balance | Prefunding balance  | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                 | 0                   | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   |                   | <b>36</b>           | 590576        |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   |                   | <b>37</b>           | 590997        |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                   |                     |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       |                   | <b>38a</b>          | 421           |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |                   | <b>38b</b>          | 0             |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      |                   | <b>39</b>           | 0             |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  |                   | <b>40</b>           | 0             |

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

|                                                                                                |  |                                                                                                                         |  |
|------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |  |                                                                                                                         |  |
| <b>a</b> Schedule elected .....                                                                |  | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               |  | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |
| <b>42</b> Amount of acceleration adjustment .....                                              |  | <b>42</b>                                                                                                               |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... |  | <b>43</b>                                                                                                               |  |



Schedule SB, Line 2a - Explanation of Assets

KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES

EIN 35-1691753 Plan No. 002

The market value of assets on line 2a does not equal assets shown on Schedule H, Schedule I or Form 5500-SF. Schedule H, Schedule I and Form 5500-SF use the full value of contributions received after plan year end. Line 2a includes the value of \$195,251 contributions received after the plan year end with a discounted value of \$191,292.

Schedule SB, Line 19 - Discounted Employer Contributions  
KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES  
EIN 35-1691753 Plan No. 002

The attached schedule shows the date and amount of individual employer contributions, interest adjusted contribution, year to which the contributions are applied, applicable effective interest rate and amount applied to each quarterly contribution.

**Contributions allocated toward minimum required contributions (Line 19c)**

Contributions not applied to quarterly contributions are applied to Annual Cost.

| Date       | Full Amount of Contribution by Employer | Interest Adjusted Amount of Contribution | Plan Year Applied | Effective Interest Rate | 1Q Full Amount | 1Q Interest Adjusted <sup>1</sup> | 1Q Days Late | 2Q Full Amount | 2Q Interest Adjusted <sup>1</sup> | 2Q Days Late | 3Q Full Amount | 3Q Interest Adjusted <sup>1</sup> | 3Q Days Late | 4Q Full Amount | 4Q Interest Adjusted <sup>1</sup> | 4Q Days Late |
|------------|-----------------------------------------|------------------------------------------|-------------------|-------------------------|----------------|-----------------------------------|--------------|----------------|-----------------------------------|--------------|----------------|-----------------------------------|--------------|----------------|-----------------------------------|--------------|
| 4/15/2013  | \$129,390                               | \$126,997                                | 2013              | 6.77 %                  | \$129,390      | \$126,997                         | 0            |                |                                   |              |                |                                   |              |                |                                   |              |
| 7/15/2013  | \$129,390                               | \$124,940                                | 2013              | 6.77 %                  |                |                                   |              | \$129,390      | \$124,940                         | 0            |                |                                   |              |                |                                   |              |
| 10/16/2013 | \$129,390                               | \$122,857                                | 2013              | 6.77 %                  |                |                                   |              |                |                                   |              | \$129,390      | \$122,857                         | 1            |                |                                   |              |
| 1/21/2014  | \$129,390                               | \$120,661                                | 2013              | 6.77 %                  |                |                                   |              |                |                                   |              |                |                                   |              | \$129,390      | \$120,661                         | 6            |
| 8/29/2014  | \$106,500                               | \$95,542                                 | 2013              | 6.77 %                  |                |                                   |              |                |                                   |              |                |                                   |              |                |                                   |              |
| TOTAL      | \$624,060                               | \$590,997                                |                   |                         |                |                                   |              |                |                                   |              |                |                                   |              |                |                                   |              |

<sup>1</sup> Includes increased rate for late quarterly contribution (calculated using the Effective Interest Rate plus 5% for the number of days late).

Schedule SB, Line 22 - Description Of Weighted Average Retirement Age  
KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES  
EIN 35-1691753 Plan No. 002

Active participants are expected to retire at the plan's assumed retirement age. The retirement rate reflects only those participants who meet retirement eligibility. An active participant working past assumed retirement age is expected to retire at current age.

| (1)<br>Age | (2)<br>Expected<br>Active<br>Headcount | (3)<br>Retirement<br>Rate | (4)<br>Expected<br>Retirements<br>(2)*(3) | (5)<br>Weighted<br>Age<br>(1)*(4) |
|------------|----------------------------------------|---------------------------|-------------------------------------------|-----------------------------------|
| 65         | 60.90                                  | 1.0000                    | 60.90                                     | 3,958.58                          |
| 66         | 1.00                                   | 1.0000                    | 1.00                                      | 66.00                             |
| 67         | 1.00                                   | 1.0000                    | 1.00                                      | 67.00                             |
| 68         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 69         | 0.00                                   | 1.0000                    | 0.00                                      | 0.00                              |
| 70         | 1.00                                   | 1.0000                    | 1.00                                      | 70.00                             |
| Total      |                                        |                           | 63.90                                     | 4,161.58                          |
| Average    |                                        |                           |                                           | 65.13                             |

Schedule SB, Part V - Summary of Plan Provisions  
KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES  
EIN 35-1691753 Plan No. 002

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the plan signed 01/30/2009, including amendments #1 signed 06/22/2009, PPA amendment signed 11/05/2009, HEART amendment signed 11/03/2010, Amendment 2 signed 06/22/2011, and the Amendment to Comply with the Final Regulations under 436 signed 10/25/2012.

| Plan Eligibility  |                                                                                                                                                                                                                                         |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Entry Date</b> | <p>Employed at Evansville and Indianapolis locations.</p> <p>An employee becomes eligible for participation upon his date of hire.</p> <p>Employees represented by a collective bargaining agreement are ineligible for plan entry.</p> |

| Normal Retirement Benefit       |                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Age</b>                      | Attained age 65 with 5 years of plan participation.                                                                                                                                                                                                                                                                                                                                          |
| <b>Form</b>                     | Monthly annuity payable for life (optional forms may be elected in advance of retirement).                                                                                                                                                                                                                                                                                                   |
| <b>Amount (accrued benefit)</b> | <p>The sum of a) and b) times c):</p> <ul style="list-style-type: none"> <li>a) 0.50% of average compensation multiplied by expected service at normal retirement date.</li> <li>b) 0.50% of average compensation in excess of covered compensation multiplied by expected service at normal retirement date (not in excess of 39 years).</li> <li>c) Accrued benefit adjustment.</li> </ul> |

| Minimum Benefit |                                                                                                                                                                                                                                                                                                        |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                 | <p>The greater of a) or b):</p> <ul style="list-style-type: none"> <li>a) The accrued benefit on December 31, 1993 plus the accrued benefit calculated as above using service from January 1, 1994 forward.</li> <li>b) The accrued benefit calculated as above using all years of service.</li> </ul> |

Schedule SB, Part V - Summary of Plan Provisions  
KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES  
EIN 35-1691753 Plan No. 002

| Early Retirement Benefit                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------|---|-------|---|-------|---|-------|---|-------|---|-------|---|-------|---|-------|---|-------|---|-------|----|-------|
| <b>Age</b>                                                                     | Attained age 55.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| <b>Service</b>                                                                 | Five years of vesting service.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| <b>Form</b>                                                                    | Same as normal retirement benefit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| <b>Amount</b>                                                                  | <p>Active participants: Accrued benefit on early retirement date reduced to reflect the fact that early retirement date precedes normal retirement date.</p> <table> <tr> <th>Number of Years<br/>Early Retirement Date<br/>Precedes Normal<br/>Retirement Date</th><th>Factor</th></tr> <tr><td>1</td><td>.9333</td></tr> <tr><td>2</td><td>.8541</td></tr> <tr><td>3</td><td>.7761</td></tr> <tr><td>4</td><td>.7389</td></tr> <tr><td>5</td><td>.7000</td></tr> <tr><td>6</td><td>.6400</td></tr> <tr><td>7</td><td>.5800</td></tr> <tr><td>8</td><td>.5200</td></tr> <tr><td>9</td><td>.4600</td></tr> <tr><td>10</td><td>.4000</td></tr> </table> <p>Inactive participants: Termination benefit reduced by 6.00% for each year early retirement date precedes normal retirement date.</p> | Number of Years<br>Early Retirement Date<br>Precedes Normal<br>Retirement Date | Factor | 1 | .9333 | 2 | .8541 | 3 | .7761 | 4 | .7389 | 5 | .7000 | 6 | .6400 | 7 | .5800 | 8 | .5200 | 9 | .4600 | 10 | .4000 |
| Number of Years<br>Early Retirement Date<br>Precedes Normal<br>Retirement Date | Factor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| 1                                                                              | .9333                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| 2                                                                              | .8541                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| 3                                                                              | .7761                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| 4                                                                              | .7389                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| 5                                                                              | .7000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| 6                                                                              | .6400                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| 7                                                                              | .5800                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| 8                                                                              | .5200                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| 9                                                                              | .4600                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |
| 10                                                                             | .4000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                |        |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |   |       |    |       |

| Late Retirement Benefit |                                          |
|-------------------------|------------------------------------------|
| <b>Age</b>              | No maximum age.                          |
| <b>Form</b>             | Same as normal retirement benefit.       |
| <b>Amount</b>           | Accrued benefit on late retirement date. |

| Termination Benefit       |                                                                                      |
|---------------------------|--------------------------------------------------------------------------------------|
| <b>Vesting Percentage</b> | 100% after five years of vesting service.                                            |
| <b>Form</b>               | Same as normal retirement benefit with income deferred until normal retirement date. |
| <b>Amount</b>             | Accrued benefit on date of termination multiplied by the vesting percentage.         |

Schedule SB, Part V - Summary of Plan Provisions  
KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES  
EIN 35-1691753 Plan No. 002

| Disability Benefit |                                                                                                                                                                                                                                                                                                                                                          |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Eligibility</b> | Receiving disability benefits under the long-term disability income insurance plan provided by the employer.                                                                                                                                                                                                                                             |
| <b>Form</b>        | Monthly income payable at early or normal retirement date.                                                                                                                                                                                                                                                                                               |
| <b>Amount</b>      | <p>Accrued benefit based on salary at date of disability and service as of his normal retirement date, multiplied by the early retirement factor.</p> <p>If a disabled participant is not receiving benefits under a long-term disability income insurance plan, accrual and vesting service will be allowed to accrue for up to 2 additional years.</p> |

| Survivor Annuity Death Benefit (a vested benefit) |                                                                                                                                                                                                                                                                                                                      |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Eligibility</b>                                | Qualified married participant fully or partially vested in an accrued benefit.                                                                                                                                                                                                                                       |
| <b>Form</b>                                       | Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death.                                                                                                                                                                                               |
| <b>Amount</b>                                     | If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day. |

Schedule SB, Part V - Summary of Plan Provisions  
KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES  
EIN 35-1691753 Plan No. 002

| Definitions                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Accrual Service</b>                    | 1,000 hours of service.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Average compensation</b>               | The monthly average of total pay received for the 5 consecutive years out of the 10 latest years before retirement date that gives the highest average.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Accrued benefit adjustment</b>         | <p>The quotient of a) divided by b) but not to exceed 1.00:</p> <p>a) The member's accrual service as of such date.</p> <p>b) The sum of a) and the member's potential accrual service as of the date he reaches normal retirement age if he remains an eligible employee between the date of determination and the date he reaches normal retirement age.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Covered Compensation</b>               | The monthly average of the Social Security taxable wage bases (in effect under Section 230 of the Social Security Act) for each year in the 35-year period ending with the year the employee attains Social Security retirement age rounded to the nearest \$3,000.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Optional Forms of Benefit Payments</b> | <p>The optional forms of benefit payments are:</p> <ul style="list-style-type: none"> <li>• Monthly annuity payable for life or 10 years certain and life</li> <li>• Monthly annuity payable as a survivorship life annuity with survivorship percentages of 50, 75, or 100</li> <li>• Single sum payment equal to the present value of the retirement benefit</li> </ul> <p>The optional form conversion basis is 7.5% interest and the UP 1984 Mortality table for payments other than lump sums. The optional form conversion basis uses the applicable interest rate and applicable mortality table as set forth in Code Section 417 for lump sum payments. The applicable interest rate uses the second calendar month preceeding the first day of the stability period which is the plan year.</p> |

### Changes in Principal Eligibility or Benefit Provisions

There have been no changes in principal eligibility or benefit provisions since the last valuation.

### Significant Event

The enrolled actuary has not been made aware that any significant events have occurred during the year.

Schedule SB, Line 32 - Schedule of Amortization Bases  
KELLER-CRESCENT DEFINED BENEFIT PENSION PLAN FOR NON-UNION EMPLOYEES  
EIN 35-1691753 Plan No. 002

| Shortfall    |               |                 |               |
|--------------|---------------|-----------------|---------------|
| Date Created | Present Value | Remaining Years | Annual Charge |
| 01/01/2013   | \$645,003     | 7               | \$108,558     |
| 01/01/2012   | (700,398)     | 6               | (133,241)     |
| 01/01/2011   | 493,729       | 5               | 109,061       |
| 01/01/2010   | 906,469       | 4               | 244,229       |
| Total        | \$1,344,803   |                 | \$328,607     |

Last year's total shortfall annual charge was \$220,049.

The total annual charge used in calculating your Annual Cost cannot be less than zero.

Waiver charges represent your repayment to the plan for an Annual Charge that was not funded. A waiver only exists once the Internal Revenue Service has granted approval. See [Waivers](#) in Rules and Regulations.

| Waiver       |               |                 |               |
|--------------|---------------|-----------------|---------------|
| Date Created | Present Value | Remaining Years | Annual Charge |
| N/A          | N/A           | N/A             | N/A           |

There are no waiver bases for the current year.