

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information										
1a Name of plan MIDWEST MOTOR SUPPLY 401(K) PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">003</td> </tr> <tr> <td colspan="2">1c Effective date of plan 06/01/1992</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 31-4408759</td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number 614-951-2290</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 423990</td> </tr> </table>	1b Three-digit plan number (PN) ▶	003	1c Effective date of plan 06/01/1992		2b Employer Identification Number (EIN) 31-4408759		2c Sponsor's telephone number 614-951-2290		2d Business code (see instructions) 423990	
1b Three-digit plan number (PN) ▶	003										
1c Effective date of plan 06/01/1992											
2b Employer Identification Number (EIN) 31-4408759											
2c Sponsor's telephone number 614-951-2290											
2d Business code (see instructions) 423990											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) MIDWEST MOTOR SUPPLY COMPANY 4800 ROBERTS RD COLUMBUS, OH 43228											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2014	DAVID M. MCCURDY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) ROBERT D. MCCURDY, CPA MCCURDY & ASSOCIATES, INC. 4800 ROBERTS RD COLUMBUS, OH 43228			Preparer's telephone number (optional) 614-951-2298

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	828
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	903
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	36
d Subtotal. Add lines 6a , 6b , and 6c		6d	939
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	939
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	401
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2G 2J 2E			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☐ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan MIDWEST MOTOR SUPPLY 401(K) PLAN		B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 MIDWEST MOTOR SUPPLY COMPANY		D Employer Identification Number (EIN) 31-4408759

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)	84506	
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	8562161	11545032
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8646667	11545032

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	869	27
k Total liabilities (add all amounts in lines 1g through 1j)	1k	869	27

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8645798	11545005
---	-----------	---------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	1212652	
(C) Others (including rollovers)	2a(1)(C)	159462	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1372114
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	284102	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		284102
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1818263
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		3474479

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	575272	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		575272
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		
j Total expenses. Add all expense amounts in column (b) and enter total	2j		575272

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2899207
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☐ Yes ☒ No

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

(1) Name: PRITCHETT, DLUSKY, SAXE & KELLER, LTD.

(2) EIN: 31-1627911

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

MIDWEST MOTOR SUPPLY 401(K) PLAN
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 and 2012

With Independent Auditor's Report

PRITCHETT, DLUSKY, SAXE & KELLER, LTD.



John E. Pritchett (1917 - 1997)
Ronald F. Saxe (1940 - 1997)
Thomas P. Dlusky, CPA, CFP (Inactive)

CERTIFIED PUBLIC ACCOUNTANTS

1621 West First Avenue • P.O. Box 163400
Columbus, Ohio 43216-3400
(614) 481-8051 • Fax (614) 486-0546
www.pdskepa.com

Douglas S. Saxe, CPA
William J. Keller, CPA, MBA
R. Tyler Abbruzzese, CPA

INDEPENDENT AUDITOR'S REPORT

To the Midwest Motor Supply 401(k) Plan:

Report on the Financial Statements

We have audited the accompanying financial statements of Midwest Motor Supply 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Midwest Motor Supply 401(k) Plan as of December 31, 2013 and 2012 and the changes in net assets available for benefits for the year ended December 31, 2013, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Pritchett, Dlusky, Saxe & Keller, Ltd.

Columbus, Ohio
October 9, 2014

MIDWEST MOTOR SUPPLY 401(K) PLAN
Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Investments at fair value	\$ 11,545,032	\$ 8,562,161
Receivable for participants' contributions	<u>-0-</u>	<u>84,506</u>
Total assets	11,545,032	8,646,667
<u>LIABILITIES</u>		
Excess contributions payable	<u>27</u>	<u>869</u>
Net assets available for benefits	<u>\$ 11,545,005</u>	<u>\$ 8,645,798</u>

The accompanying notes to the financial statements and independent auditor's report should be read in conjunction with these statements.

MIDWEST MOTOR SUPPLY 401(K) PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2013

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income	
Dividends and capital gain distributions	\$ 284,102
Net appreciation in fair value of investments	<u>1,818,263</u>
Total investment income	<u>2,102,365</u>
Contributions	
Participant contributions	<u>1,372,114</u>
Total contributions	<u>1,372,114</u>
Total additions	3,474,479

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants or beneficiaries	<u>(575,272)</u>
Net increase	2,899,207
Net assets available for benefits	
Beginning of year	<u>8,645,798</u>
End of year	<u>\$ 11,545,005</u>

The accompanying notes to the financial statements and independent auditor's report should be read in conjunction with this statement.

MIDWEST MOTOR SUPPLY 401(K) PLAN
Notes to the Financial Statements
December 31, 2013 and 2012

NOTE 1 – DESCRIPTION OF THE PLAN

General

The Midwest Motor Supply 401(k) Plan (the Plan) is a voluntary contributory plan for the employees of Midwest Motor Supply Co. (the Company). The Plan became effective on June 1, 1992.

Any employee who has completed one half year of continuous service and has attained age 21 is eligible to participate in the Plan at the next enrollment date. Enrollment dates are January 1st and July 1st of each year. The Plan is subject to the provisions of ERISA.

The following Plan descriptions provide only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

Administration

The Plan is administered by the Company.

Contributions

Participants may contribute the maximum allowable by the Internal Revenue Code. The Company does not make matching contributions. Participants direct the investment of their contributions into various investment options offered by the Plan.

Participant Accounts

Each participant's account is credited, by Fund, for the participant's contributions. Allocations are made quarterly to the participant's accounts for Plan earnings and losses. Allocations for investment earnings and losses are based on the average account balance for each participant as a percentage of all participants' average account balances.

The Plan does not permit loans to participants.

Vesting

Participants immediately vest in their voluntary contributions.

Benefits Paid

Retirement benefits are payable at 100% of the participant's account balance on the date of retirement. On termination of service, a participant is entitled to receive his account balance. All payments of benefits are to be made in one lump sum payment.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right to modify, amend or terminate the Plan subject to the provisions of ERISA.

MIDWEST MOTOR SUPPLY 401(K) PLAN
Notes to the Financial Statements
December 31, 2013 and 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

The Plan's investments are stated 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 on the measurement date. See Note 4 for 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.

Benefits Paid

Benefits are recorded when paid. The terms of the Plan permit certain participant withdrawals during employment and at the termination of employment. At December 31, 2013 and 2012 there were no unpaid amounts allocated to withdrawing participants.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2013 excess contributions to the applicable participants prior to March 15, 2014.

Administrative Expenses

All administrative expenses of maintaining the Plan are paid by the Company.

Subsequent Events

The Plan has evaluated subsequent events through October 9, 2014, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENT FUNDS

The administrator has established various investment funds for participant contributions. Each participant designates the funds in which their contributions should be invested. Participants should refer to the prospectus for each fund for a more complete description of the fund's objectives.

MIDWEST MOTOR SUPPLY 401(K) PLAN
Notes to the Financial Statements
December 31, 2013 and 2012

NOTE 3 – INVESTMENT FUNDS (Continued)

The earnings of each of the funds are reinvested in the same fund. The market values of these funds are available on a daily basis. Participants are permitted to transfer their account balances and change their investment options on January 1st, April 1st, July 1st, and October 1st.

NOTE 4 - FAIR VALUE MEASUREMENTS

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

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

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

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques 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.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

MIDWEST MOTOR SUPPLY 401(K) PLAN
Notes to the Financial Statements
December 31, 2013 and 2012

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

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:

	<u>Assets at Fair Value as of December 31, 2013</u>	
	<u>Level 1</u>	<u>Total</u>
Mutual funds	<u>\$11,545,032</u>	<u>\$11,545,032</u>
Total assets at fair value	<u>\$11,545,032</u>	<u>\$11,545,032</u>

	<u>Assets at Fair Value as of December 31, 2012</u>	
	<u>Level 1</u>	<u>Total</u>
Mutual funds	<u>\$8,562,161</u>	<u>\$8,562,161</u>
Total assets at fair value	<u>\$8,562,161</u>	<u>\$8,562,161</u>

NOTE 5 - INVESTMENTS

The following presents investments as of December 31, 2013 and 2012 at fair value.

	<u>2013</u>	<u>2012</u>
T. Rowe Price mutual funds:		
Balanced Fund	\$ 2,096,528*	\$ 1,602,666*
Equity Income Fund	1,987,726*	1,369,253*
Growth Stock Fund	3,026,880*	2,130,497*
U.S. Treasury Fund	904,540*	899,970*
International Stock Fund	928,571*	739,741*
Retirement 2020 Fund	1,578,708*	1,129,786*
Retirement 2030 Fund	<u>1,022,079*</u>	<u>690,248*</u>
	<u>\$ 11,545,032</u>	<u>\$ 8,562,161</u>

* represents 5% or more of the Plan's net assets

NOTE 6 – RISKS AND UNCERTAINTIES

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

MIDWEST MOTOR SUPPLY 401(K) PLAN
Notes to the Financial Statements
December 31, 2013 and 2012

NOTE 7 – TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated March 1, 1995, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Internal Revenue Service sent a determination letter dated August 7, 2001 accepting the form of the prototype plan under the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Supplemental Schedule

MIDWEST MOTOR SUPPLY 401(K) PLAN

EIN: 31-4408759; Plan Number: 003

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2013

(a)	(b)	(c)	(d)	(e)
Identity of issue borrower, lessor or similar party	Description of Investment	Cost	Current Value	
T. Rowe Price	Balanced Fund		\$ 2,096,528	
T. Rowe Price	Equity Income Fund		1,987,726	
T. Rowe Price	Growth Stock Fund		3,026,880	
T. Rowe Price	U.S. Treasury Fund		904,540	
T. Rowe Price	International Stock Fund		928,571	
T. Rowe Price	Retirement 2020 Fund		1,578,708	
T. Rowe Price	Retirement 2030 Fund		<u>1,022,079</u>	
		Total	<u>\$11,545,032</u>	

See the accompanying independent auditor's report and notes to the financial statements.

PARTY IN INTEREST -
IDENTITY - T. ROWE PRICE
DESCRIPTION - BALANCED FUND
COST - 2096528
CURRENT VALUE - 2096528

PARTY IN INTEREST -
IDENTITY - T. ROWE PRICE
DESCRIPTION - EQUITY INCOME FUND
COST - 1987726
CURRENT VALUE - 1987726

PARTY IN INTEREST -
IDENTITY - T. ROWE PRICE
DESCRIPTION - GROWTH STOCK FUND
COST - 3026880
CURRENT VALUE - 3026880

PARTY IN INTEREST -
IDENTITY - T. ROWE PRICE
DESCRIPTION - U.S. TREASURY FUND
COST - 904540
CURRENT VALUE - 904540

PARTY IN INTEREST -
IDENTITY - T. ROWE PRICE
DESCRIPTION - INTERNATIONAL STOCK
COST - 928571
CURRENT VALUE - 928571

PARTY IN INTEREST -
IDENTITY - T. ROWE PRICE
DESCRIPTION - RETIREMENT 2020 FUND
COST - 1578708
CURRENT VALUE - 1578708

PARTY IN INTEREST -
IDENTITY - T. ROWE PRICE
DESCRIPTION - RETIREMENT 2030 FUND
COST - 1022079
CURRENT VALUE - 1022079