Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
CODE RED SAFETY & RENTAL 401(K) SAVINGS AND RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2001

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

FRG INC.

6205 INDIANAPOLIS BOULEVARD
HAMMOND, IN 46320

2b Employer Identification Number (EIN)
35-1954408

2c Sponsor's telephone number
219-989-4619

2d Business code (see instructions)
423990

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	PATRICIA LATVA
	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)

Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address

FRG INC

6205 INDIANAPOLIS BOULEVARD
HAMMOND, IN 46320

3b Administrator's EIN
35-1954408

3c Administrator's telephone number
219-989-4619

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	174
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**	220
b	Retired or separated participants receiving benefits	**6b**	20
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	240
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	240
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	71
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:
2E 2F 2G 2J 2K 3D 2T

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
CODE RED SAFETY & RENTAL 401(K) SAVINGS AND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
35-1954408

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

1 Coverage Information:

(a) Name of insurance carrier

THE LINCOLN NATIONAL 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
35-0472300	65676	GP38209	81	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
2019	1957

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

COMMONWEALTH FINANCIAL NETWORK
28285 ALTESSA WAY
BONITA SPRINGS, FL 34135-3467

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1339	0	SALES AND BASE COMMISSIONS	4

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

THE RETIREMENT ADVANTAGE INC
47 PARK PLACE STE 850
APPLETON, WI 54914-0000

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	697	TPA AWARDS	5

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

LINCOLN FINANCIAL ADVISORS
1300 S CLINTON ST
STE #150
FORT WAYNE, IN 46802-9999

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
680	0	SALES AND BASE COMMISSIONS	4

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

LINCOLN FINANCIAL ADVISORS
1300 S CLINTON ST STE 150
FORT WAYNE, IN 46802-9999

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	680	SALES AWARDS	4

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

THE RETIREMENT ADVANTAGE INC
47 PARK PLACE STE 850
APPLETON, WI 54914-0000

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	313	TPA SUBSIDY	5

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

COMMONWEALTH FINANCIAL NETWORK
28285 ALTESSA WAY
BONITA SPRINGS, FL 34135-3467

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	241	MARKETING ALLOWANCE	4

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

LINCOLN FINANCIAL ADVISORS
1300 S CLINTON ST STE #150
FORT WAYNE, IN 46802-9999

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	13	NON-MONETARY COMP TO SALES REP	4

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

COMMONWEALTH FINANCIAL NETWORK
28285 ALTESSA WAY
BONITA SPRINGS, FL 34135-3467

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	13	NON-MONETARY COMPNSATION TO SALES REP	4

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

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

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

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

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

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

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

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

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**	68184
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	1346982

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) ▶ GROUP VAR ANNUITY W/GUAR FUND

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**	45246
c	Additions: (1) Contributions deposited during the year	**7c(1)**	25269		
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**	1048		
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**	170		
	▶ MAY INCLUDE - LOAN REPAY/FORF/TAKEOVER/ADJS				
	(6)Total additions			**7c(6)**	26487
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	71733
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	2600		
	(2) Administration charge made by carrier	**7e(2)**	486		
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**	463		
	▶ MAY INCLUDE - LOAN ISSUES/FORF/FEES/CORR/ADJS/INS PREM				
	(5) Total deductions			**7e(5)**	3549
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	68184

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
CODE RED SAFETY & RENTAL 401(K) SAVINGS AND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
35-1954408

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

1 Coverage Information:

(a) Name of insurance carrier

NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0509570	67091	45404	6	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
460	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

DEAN SANGALIS
99 E 86TH AVE STE G
MERRILLVILLE, IN 46410

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
444	0	SALES AND BASE COMMISSIONS	3

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

THEODORE DEAN SANGALIS
2015 SPRING RD STE 100
OAK BROOK, IL 60523

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
16	0	SALES AND BASE COMMMISSIONS	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	

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	350073

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**	0
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)**	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	0
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)**	0
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:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
CODE RED SAFETY & RENTAL 401(K) SAVINGS AND RETIREMENT PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
FRG INC.	35-1954408	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

(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)

LINCOLN NATIONAL CORPORATION
1300 SOUTH CLINTON STREET SUITE 500
FORT WAYNE, IN 46802-3518

35-1140070

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	SERVICE PROVIDER	11154	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

THE RETIREMENT ADVANTAGE INC
4 PARK PLACE SUITE 850
APPLETON, WI 54914

39-1816008

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	TPA	1795	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
CODE RED SAFETY & RENTAL 401(K) SAVINGS AND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
FRG INC.

D Employer Identification Number (EIN)
35-1954408

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

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA11 LVIP DELAWARE GROWTH & INC

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

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)
35-1140070-111	P	4294

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA12 LVIP DELAWARE BOND

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

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)
35-1140070-112	P	25702

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA14 FEDERATED GOVERNMENT ULTRA

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

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)
35-1140070-114	P	9108

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA17 COLUMBIA ACORN

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

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)
35-1140070-117	P	3502

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA19 LVIP VANGUARD DOMESTIC EQU

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

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)
35-1140070-119	P	7391

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA20 FRANKLIN HIGH INCOME

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

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)
35-1140070-120	P	27125

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA21 VANGUARD LIFESTRATEGY MODE

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

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)
35-1140070-121	P	4998

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA22 LVIP MONDRIAN INT'L VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-1140070-122	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	17391
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA23 SSGA RUSSELL ALL CAP INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-1140070-123	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7534
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA24 SSGA RUSSELL SMALL/MID CAP			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-1140070-124	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2641
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA27 LVIP SSGA S&P 500 INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-1140070-127	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	151075
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA28 INVESCO GROWTH AND INCOME			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-1140070-128	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	180
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA30 VANGUARD LIFESTRATEGY CONS			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-1140070-130	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	33805
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA32 VANGUARD LIFESTRATEGY GROW			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-1140070-132	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	107113
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA34 AMERICAN FUNDS NEW PERSPEC			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-1140070-134	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	23307
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA35 FIDELITY VIP CONTRAFUND			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-1140070-135	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	40302
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA36 LVIP SSGA SMALLCAP INDEX			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION			
c EIN-PN 35-1140070-136	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1296

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA48 AMERICAN FUNDS GROWTH FUND		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-148	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41156
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA49 AMERICAN FUNDS INVESTMENT		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-149	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22789
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA54 AMERICAN FUNDS EUROPACIFIC		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-154	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26635
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA55 LVIP CLARION GLOBAL REAL E		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-155	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11121
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA56 DELAWARE VIP SMALL CAP VAL		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-156	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41777
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA57 LVIP DIMENSIONAL US EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-157	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18387
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA58 FRANKLIN GROWTH		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-158	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26173
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA67 MFS VIT UTILITIES SERIES		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-167	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14391
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA83 BLACKROCK FLEXIBLE EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-183	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18242
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA84 FIDELITY VIP MID CAP		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-184	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48737

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA95 LVIP BLKRK INFLAT PROTECT		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-192	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4999
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA95 LVIP DELAWARE FOUNDATION C		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-195	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3124
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA96 LVIP DELAWARE FOUNDATION M		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-196	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 206058
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA97 LVIP DELAWARE FOUNDATION A		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-197	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14493
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL1 LVIP MANAGED RISK PROFILE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-701	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3545
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL2 LVIP MANAGED RISK PROFILE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-702	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 587
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL3 LVIP MANAGED RISK PROFILE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-703	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10313
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL4 LVIP MANAGED RISK PROFILE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-704	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 106300
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL5 LVIP SSGA INTERNATIONAL IN		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-708	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9171
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL7 LVIP DELAWARE SPECIAL OPPO		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION		
c EIN-PN 35-1140070-710	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16480

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL8 SSGA RUSSELL LARGE CAP VAL

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-711	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20271

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL9 SSGA RUSSELL LARGE CAP GRO

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-712	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 214111

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SALC SSGA RUSSELL SMALL CAP GRO

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-715	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 115

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA1C AMERICAN FUNDS HIGH-INCOME

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-716	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 137

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA1E AMERICAN FUNDS BOND FUND O

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-717	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 84

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA1X LVIP BARON GROWTH OPPORTUN

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-718	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 229

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SALM PIMCO TOTAL RETURN

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL CORPORATION

c EIN-PN 35-1140070-720	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 794

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
CODE RED SAFETY & RENTAL 401(K) SAVINGS AND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
35-1954408

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)		
(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)	19105	35669
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1205519	1697055
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	45246	68184
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1269870	1800908
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1269870	1800908

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)	261489	
	(C) Others (including rollovers)	2a(1)(C)	38847	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		300336
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)	0	
	(E) Participant loans	2b(1)(E)	660	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		660
	(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)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(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)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		306750
(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)		
c Other income	2c		923
d Total income. Add all **income** amounts in column (b) and enter total	2d		608669
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	47765	
(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)		47765
f Corrective distributions (see instructions)	2f		16855
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)	13011	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		13011
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		77631
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		531038
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: RAVID & BERNSTEIN LLP **(2)** EIN: 36-3207723

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
CODE RED SAFETY & RENTAL 401(K) SAVINGS AND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
35-1954408

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 35-0472300 39-0509570

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: 00% 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):

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

COMBINED FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

December 31, 2013

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

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Independent Auditors' Report

Board of Directors
Flame Resistant Garments, Inc. d/b/a FRG

We have audited the accompanying combined balance sheet of Flame Resistant Garments, Inc. d/b/a FRG and Affiliate as of December 31, 2013, and the related notes to the combined balance sheet.

Management's Responsibility for the Combined Balance Sheet

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined balance sheet. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the combined balance sheet, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the combined balance sheet 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 combined balance sheet.

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

Katz, Sapper & Miller, LLP
Certified Public Accountants

800 East 96th Street, Suite 500
Indianapolis, IN 46240

Tel 317.580.2000
Web ksmcpa.com

An Affiliate of
KSM Business Services, Inc.

Opinion

In our opinion, the combined balance sheet referred to above presents fairly, in all material respects, the financial position of Flame Resistant Garments, Inc. d/b/a FRG and Affiliate as of December 31, 2013, in accordance with accounting principles generally accepted in the United States.

Disclaimer of Opinion on Combined Statements of Income, Owners' Equity, and Cash Flows

Because we were not engaged to audit the combined statements of income, owners' equity, and cash flows, we did not extend our auditing procedures to enable us to express an opinion on results of operations and cash flows for the year ended December 31, 2013. Accordingly, we express no opinion on the results of operations and cash flows for the year ended December 31, 2013.

Katz, Sapper & Miller, LLP

Indianapolis, Indiana
April 30, 2014

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

COMBINED BALANCE SHEET
December 31, 2013

ASSETS

CURRENT ASSETS	
Cash	$ 286,328
Accounts receivable - trade, less allowance for doubtful accounts of $232,800	5,551,126
Inventories, net	2,088,698
Due from employees	52,583
Prepaids and other	47,053
Total Current Assets	8,025,788
PROPERTY AND EQUIPMENT, net	6,558,694
OTHER ASSSETS	
Deposits	54,149
Finance fees, net	31,291
Total Other Assets	85,440
TOTAL ASSETS	$ 14,669,922

LIABILITIES AND OWNERS' EQUITY

CURRENT LIABILITIES	
Line of credit borrowings	$ 3,325,063
Accounts payable - trade	1,638,683
Accrued payroll, related taxes and benefits	933,251
Accrued expenses	577,875
Due to officers	160,905
Current maturities of long-term debt	831,471
Total Current Liabilities	7,467,248
LONG-TERM DEBT, less current maturities	5,033,389
Total Liabilities	12,500,637
OWNERS' EQUITY	
Common stock	100
Additional paid-in capital	88,900
Retained earnings	1,587,743
Members' equity	803,207
	2,479,950
Treasury stock-at cost	(310,665)
Total Owners' Equity	2,169,285
TOTAL LIABILITIES AND OWNERS' EQUITY	$ 14,669,922

See accompanying notes.

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

COMBINED STATEMENT OF INCOME (UNAUDITED)
Year Ended December 31, 2013

		%
NET REVENUE	$ 36,755,232	100.00
COST OF GOODS SOLD	21,715,504	59.08
Gross Profit	15,039,728	40.92
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	15,481,454	42.12
Net Operating Loss	(441,726)	(1.20)
OTHER INCOME (EXPENSE)		
Interest expense	(395,745)	(1.08)
Management fees	678,864	1.85
Other, net	193,765	0.53
Total Other Income (Expenses)	476,884	1.30
NET INCOME	$ 35,158	0.10

See accompanying notes.

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

COMBINED STATEMENT OF OWNERS' EQUITY (UNAUDITED)
Year Ended December 31, 2013

	Common Stock	Additional Paid-in Capital	Retained Earnings	Members' Equity	Cost of Treasury Stock	Total Owners' Equity
BALANCE AT DECEMBER 31, 2012	$ 100	$ 88,900	$ 2,052,087	$ 451,489	$ (310,665)	$ 2,281,911
Net income			(48,560)	83,718		35,158
Contributions from owners			268,000	268,000		536,000
Distributions to owners			(683,784)			(683,784)
BALANCE AT DECEMBER 31, 2013	$ 100	$ 88,900	$ 1,587,743	$ 803,207	$ (310,665)	$ 2,169,285

See accompanying notes.

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

COMBINED STATEMENT OF CASH FLOWS (UNAUDITED)
Year Ended December 31, 2013

OPERATING ACTIVITIES	
Net income	$ 35,158
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation of property and equipment	1,060,468
Amortization of finance fees	3,056
Gain on sale of property and equipment	(1,200)
(Increase) decrease in certain current assets:	
Accounts receivable - trade	(738,348)
Inventories	(235,383)
Due from employees	(28,887)
Prepaids and other	137,966
Increase (decrease) in certain current liabilities:	
Accounts payable - trade	(12,545)
Accrued payroll, related taxes and benefits	271,681
Accrued expenses	173,139
Net Cash Provided by Operating Activities	665,105
INVESTING ACTIVITIES	
Rent deposits	10,608
Finance fees	2,500
Proceeds from sale of property and equipment	1,200
Cash purchases of property and equipment	(1,099,833)
Net Cash Used by Investing Activities	(1,085,525)
FINANCING ACTIVITIES	
Line of credit borrowings, net of repayments	545,368
Proceeds of long-term debt	1,315,687
Principal payments on long-term debt	(696,627)
Cash contributions by owners	536,000
Cash distributions to owners	(1,222,879)
Net Cash Provided by Financing Activities	477,549
NET INCREASE IN CASH	57,129
CASH	
Beginning of Year	229,199
End of Year	$ 286,328
SUPPLEMENTAL DISCLOSURES	
Cash paid for interest	$ 395,745
Noncash investing and financing activities:	
Property and equipment acquired through long-term debt	1,042,813

See accompanying notes.

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

NOTES TO COMBINED FINANCIAL STATEMENTS
December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying combined financial statements include the accounts and transactions of Flame Resistant Garments, Inc. d/b/a FRG, its wholly-owned subsidiaries, and an affiliate (collectively, the Companies), all of which have substantially the same owners. The Companies service customers throughout the United States. All material intra-entity balances and transactions have been eliminated from the combined financial statements.

- ***Flame Resistant Garments, Inc. d/b/a FRG*** (FRG) is an S corporation holding company located in Hammond, Indiana. FRG has three wholly-owned subsidiaries:
  - ***Code Red Safety and Rental, LLC*** (CRSR) provides safety products, equipment rentals and services to a variety of industries, including oil and gas, steel, chemical, pharmaceutical, construction and heavy industrial markets.
  - ***Code Red Safety and Rescue, LLC d/b/a Code Red Safety Asset Management*** (CRSAM) is an equipment rental and general management company. Effective January 1, 2014, CRSAM was dissolved as part of an overall organizational restructuring.
  - ***Miller's Precision Enterprises, Inc.*** (MPE), an S corporation located in Hammond, Indiana, manufactures and distributes recycled protective clothing and flame resistant garments to commercial and industrial markets. Effective January 1, 2014, MPE was dissolved as part of an overall organizational restructuring.
- ***MRGG, LLC*** (MRGG) leases production and office facilities to CRSR, CRSAM, and MPE.

Estimates: Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses. Actual results could vary from those estimates.

Revenue Recognition: Revenue is recognized upon shipment of product to customers and the performance of services for customers.

Cash: The Companies maintain their cash in bank deposit accounts which, at times, may exceed federally insured limits. To date, there have been no losses in such accounts.

Receivable and Credit Policies: Accounts receivable are comprised of uncollateralized customer obligations due under normal trade terms. Accounts receivable are stated at the amounts billed to the customers. Customer invoices not paid by the invoice due date are considered past due. The Companies do not charge interest or late payment fees on past due accounts. Payments received on accounts receivable are applied to the specific invoices identified on the customer's remittance advice.

The carrying amount of accounts receivable is reduced by an allowance that reflects management's best estimate of the amounts that will not be collected. Management individually reviews all customer account balances and, based on an assessment of current creditworthiness, estimates the portion, if any, of the balances that will not be collected.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Companies' net sales include sales to non-combined affiliate of $2,934,384. The Companies' management fee income from a non-combined affiliate was $678,864. At December 31, 2013, accounts receivable related to these items aggregated $896,427.

Inventories are stated at lower of cost, determined using the first-in, first-out (FIFO) inventory costing methodology, or market. The Companies purchased inventory from a non-combined affiliate of $182,830. At December 31, 2013, accounts payable included $43,686 related to these purchases.

Property and Equipment are recorded at cost. Depreciation is provided for by the straight-line and accelerated methods over the estimated useful lives of the respective assets as follows:

Buildings and improvements	10 - 40 years
Machinery and equipment	5 - 7 years
Office equipment, furniture and computer equipment	3 - 7 years
Automobiles and trucks	5 years

The Companies' property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability is measured by comparison of the carrying amount to future net undiscounted cash flows expected to be generated by the related asset. If such assets are determined to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount exceeds the fair market value of the assets. To date, no adjustment to the carrying amount of long-lived assets have been required.

Finance Fees of $45,800, incurred in connection with obtaining bank financing, have been capitalized and are being amortized over the term of the related debt agreement. At December 31, 2013, accumulated amortization totaled $14,509.

Sales Taxes collected from customers and remitted to state governmental agencies are excluded from sales and cost of goods sold and expenses.

Advertising and Promotion Costs are expensed as incurred and totaled $29,745 in 2013.

Shipping and Handling Costs are included in cost of goods sold.

Income Taxes: FRG's stockholders have consented to FRG's election to be taxed as an S Corporation pursuant to the applicable provisions of the Internal Revenue Code, whereby stockholders are taxed directly on their proportionate share of an entity's income, losses, earnings and credits. MPE is a wholly-owned subsidiary of FRG and is a Qualified Subchapter S Subsidiary. CRSR and CRSAM are single member limited liability companies. MPE, CRSR, and CRSAM are each disregarded entities for federal tax reporting purposes and their taxable income or loss is reported directly on FRG's income tax return. MRGG's and Industriguard's taxable income or loss is allocated to the respective members in accordance with their respective ownership percentage. Accordingly, no provision or liability for income taxes has been included in the accompanying combined financial statements.

The S Corporation election is also valid in most states in which FRG conducts business. In states where the election is not recognized, FRG makes the necessary tax filings and pays those at the entity level for state income tax purposes. However, such state taxes are considered immaterial to the combined financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Companies file U.S. federal, Indiana and various other state income returns. In general, the Companies are no longer subject to income tax examinations by tax authorities for years prior to 2010.

Subsequent Events: Management has evaluated the combined financial statements for subsequent events occurring through April 30, 2014, the date the combined financial statements were available to be issued. See Note 4.

NOTE 2 - INVENTORIES

At December 31, 2013, inventories consisted of the following:

Finished goods	$2,336,698
Less: Reserve for obsolescence	(248,000)
Total Inventories, Net	$2,088,698

NOTE 3 - PROPERTY AND EQUIPMENT

At December 31, 2013, property and equipment consisted of the following:

Land	$ 342,273
Buildings and improvements	4,321,615
Machinery and equipment	5,384,619
Office equipment, furniture and computer equipment	873,086
Automobiles and trucks	1,559,693
	12,481,286
Less: Accumulated depreciation	(5,948,893)
	6,532,393
Property and equipment not yet placed in service	26,301
Total Property and Equipment, Net	$ 6,558,694

NOTE 4 - DEBT AND CREDIT ARRANGEMENTS

The Companies have a revolving line of credit for short-term bank borrowings up to a maximum aggregate amount of $3,500,000 (increased to $4,500,000 in March 2014), of which $3,325,063 was borrowed and outstanding at December 31, 2013. The borrowings under the line of credit are limited to a maximum advance rate of 80% of eligible accounts receivable of CRSR, as defined, plus 50% of eligible inventory of CRSR, as defined. Line of credit borrowings bear interest at one-month LIBOR plus 2.50% (2.66% at December 31, 2013). Advances under the line of credit are secured by substantially all of the Companies' assets and by personal guarantees of FRG's stockholders. The line of credit, which was subject to renewal in April 2014, requires the Companies to maintain compliance with certain financial and nonfinancial covenants. The line of credit agreement also includes maximum letters of credit of $55,000, which at December 31, 2013 were outstanding and reduced the amount that was available to be borrowed on the revolving line of credit.

The line of credit was renewed in March 2014. The renewal included an additional $3,500,000 equipment credit facility, which will be converted into a four year term note on the earlier of December 31, 2014 or the date the outstanding aggregate principal amount of advances made under the equipment credit facility reach an amount greater than or equal to $3,425,000.

NOTE 4 - DEBT AND CREDIT ARRANGEMENTS (CONTINUED)

At December 31, 2013, long-term debt was comprised of the following:

Notes payable to a bank in monthly installments aggregating $8,945, including interest computed at rates ranging from 2.9% to 5.4%, with various maturity dates through August 2029. Secured by certain assets and owner guarantees.	$ 794,660
Notes payable to a bank in monthly installments aggregating $82,149, including interest computed at rates ranging from 4.35% to 5.5%, with various maturity dates through April 2024. Secured by certain real estate, an assignment of rents and owner guarantees.	5,070,200
	5,864,860
Less: Current maturities	831,471
Total Long-Term Debt	$5,033,389

At December 31, 2013, the aggregate maturities of long-term debt for each of the next five years were as follows:

Payable In	Principal
2014	$ 831,471
2015	894,968
2016	939,347
2017	1,464,899
2018	349,356

NOTE 5 - OWNERS' EQUITY

At December 31, 2013, the components of owners' equity were as follows:

	Common Stock		Additional		Cost of		Total
	Shares Outstanding	Amount	Paid-in Capital	Retained Earnings	Treasury Stock	Members' Equity	Owners' Equity
FRG	95	$100	$88,900	$1,587,743	$(310,665)		$1,366,078
MRGG						$803,207	803,207
Total	95	$100	$88,900	$1,587,743	$(310,665)	$803,207	$2,169,285

At December 31, 2013, FRG had 1,000 $1 par value common shares authorized; 100 shares issued; and 95 shares outstanding. At December 31, 2013, FRG had 5 shares of treasury stock.

NOTE 6 - RETIREMENT SAVINGS PLAN

FRG sponsors a 401(k) retirement savings plan covering substantially all of the Companies' eligible employees. Plan participants may elect to contribute a portion of their compensation to the Plan subject to the maximum annual contribution limits prescribed by the Internal Revenue Code. The Plan Agreement also provides that FRG may make discretionary matching contributions or discretionary profit-sharing contributions to the Plan. No matching or profit-sharing contributions were made to the Plan in 2013.

NOTE 7 - COMMITMENTS

The Companies lease certain office and warehouse space pursuant to long-term noncancellable operating leases, which require minimum monthly rent payments aggregating approximately $43,000 and expire at various dates through 2018. The Companies also lease other equipment pursuant to short-term operating leases. Total rent expense incurred under all operating leases was $439,291 in 2013.

At December 31, 2013, the future minimum rental payments required under long-term noncancellable operating leases were as follows:

Payable In	Rental Payments
2014	$ 516,093
2015	252,422
2016	121,137
2017	112,851
2018	66,969
Total	$1,069,472

NOTE 8 - CONTINGENCIES

In the course of normal operations, the Companies may be subject to various claims and assessments and may be involved in litigation. If this does occur, management intends to vigorously defend against the claims, assessments, and litigation.

COMBINING INFORMATION

Independent Auditors' Report
on Combining Information

Board of Directors
Flame Resistant Garments, Inc. d/b/a FRG

We have audited the combined balance sheet of Flame Resistant Garments, Inc. d/b/a FRG and Affiliate as of and for the year ended December 31, 2013, and our report thereon dated April 30, 2014, which contained an unmodified opinion on the combined balance sheet, appears on pages 1 and 2. Our audit was performed for the purpose of forming an opinion on the combined balance sheet as a whole. The combining schedule of balance sheet information is presented for the purposes of additional analysis and is not a required part of the combined balance sheet. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined balance sheet. The information in the combining schedule of balance sheet information has been subjected to the auditing procedures applied in the audit of the combined balance sheet and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined balance sheet, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information in the combining schedule of balance sheet information is fairly stated in all material respects in relation to the combined balance sheet as a whole.

The combining schedules of statement of income information, cost of goods sold and selling, general and administrative expenses are presented for the purposes of additional analysis and are not a required part of the combined financial statements. Because we were not engaged to audit the combined statements of income, owners' equity, and cash flows, the information in these combining schedules have not been subjected to the auditing procedures applied in the audit of the combined balance sheet, accordingly, we do not express an opinion or provide any assurance on this information.

Katz, Sapper & Miller, LLP

Indianapolis, Indiana
April 30, 2014

Katz, Sapper & Miller, LLP
Certified Public Accountants

800 East 96th Street, Suite 500
Indianapolis, IN 46240

Tel 317.580.2000
Web ksmcpa.com

An Affiliate of
KSM Business Services, Inc.

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

COMBINING SCHEDULE - BALANCE SHEET INFORMATION
December 31, 2013

ASSETS

	FRG	CRSR	CRSAM	MPE
CURRENT ASSETS				
Cash	$ 269,046			
Accounts receivable - trade		$ 5,383,000		$ 177,126
Inventories, net		1,334,982		753,716
Due from employees		52,583		
Intra-entity receivables/advances		8,036,746		853,357
Prepaids and other	9,088	2,569		35,396
Total Current Assets	278,134	14,809,880		1,819,595
PROPERTY AND EQUIPMENT, net		1,080,928	$ 1,308,626	91,426
OTHER ASSETS				
Deposits		54,149		
Financing fees, net				
Investment in subsidiaries	2,034,544			
Total Other Assets	2,034,544	54,149		
TOTAL ASSETS	$ 2,312,678	$ 15,944,957	$ 1,308,626	$ 1,911,021

LIABILITIES AND OWNERS' EQUITY (DEFICIT)

CURRENT LIABILITIES				
Line of credit borrowings		$ 3,325,063		
Accounts payable - trade		1,496,805		$ 150,877
Accrued payroll, related taxes and benefits		925,053		8,198
Accrued expenses		547,116		30,759
Due to officers		160,905		
Intra-entity payables/advances	$ 946,600		$ 5,837,942	1,688,714
Current maturities of long-term debt		677,347		7,202
Total Current Liabilities	946,600	7,132,289	5,837,942	1,885,750
LONG-TERM DEBT, less current maturities		2,236,548		37,531
Total Liabilities	946,600	9,368,837	5,837,942	1,923,281
OWNERS' EQUITY (DEFICIT)				
Common stock	100			1,000
Additional paid-in capital	88,900			497,700
Retained earnings (deficit)/members' equity (deficit)	1,587,743	6,576,120	(4,529,316)	(401,960)
	1,676,743	6,576,120	(4,529,316)	96,740
Treasury stock-at cost	(310,665)			(109,000)
Total Owners' Equity (Deficit)	1,366,078	6,576,120	(4,529,316)	(12,260)
TOTAL LIABILITIES AND OWNERS' EQUITY (DEFICIT)	$ 2,312,678	$ 15,944,957	$ 1,308,626	$ 1,911,021

Eliminations	Consolidated FRG and Subsidiaries	MRGG	Eliminations	Combined
	$ 269,046	$ 17,282		$ 286,328
	5,560,126		$ (9,000)	5,551,126
	2,088,698			2,088,698
	52,583			52,583
$ (7,769,817)	1,120,286	712,438	(1,832,724)	
	47,053			47,053
(7,769,817)	9,137,792	729,720	(1,841,724)	8,025,788
	2,480,980	4,077,714		6,558,694
	54,149			54,149
		31,291		31,291
(2,034,544)				
(2,034,544)	54,149	31,291		85,440
$ (9,804,361)	$ 11,672,921	$ 4,838,725	$ (1,841,724)	$ 14,669,922
	$ 3,325,063			$ 3,325,063
$ (8,999)	1,638,683			1,638,683
	933,251			933,251
	577,875			577,875
	160,905			160,905
(7,760,818)	712,438	$ 1,129,286	$ (1,841,724)	
	684,549	146,922		831,471
(7,769,817)	8,032,764	1,276,208	(1,841,724)	7,467,248
	2,274,079	2,759,310		5,033,389
(7,769,817)	10,306,843	4,035,518	(1,841,724)	12,500,637
(1,000)	100			100
(497,700)	88,900			88,900
(1,644,844)	1,587,743	803,207		2,390,950
(2,143,544)	1,676,743	803,207		2,479,950
109,000	(310,665)			(310,665)
(2,034,544)	1,366,078	803,207		2,169,285
$ (9,804,361)	$ 11,672,921	$ 4,838,725	$ (1,841,724)	$ 14,669,922

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

COMBINING SCHEDULE - STATEMENT OF INCOME INFORMATION (UNAUDITED)
Year Ended December 31, 2013

	FRG	CRSR	CRSAM
NET REVENUE		$ 33,448,410	$ 2,320,670
COST OF GOODS SOLD		19,908,266	1,360,824
Gross Profit		13,540,144	959,846
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	$ 5,560	13,648,764	1,332,759
Net Operating Income (Loss)	(5,560)	(108,620)	(372,913)
OTHER INCOME (EXPENSE)			
Equity in income (loss) of subsidiaries	(40,834)		
Interest expense	(2,166)	(102,382)	(164,396)
Management fee income (expense)		(221,129)	
Other, net			1,200
Total Other Income (Expenses)	(43,000)	(323,511)	(163,196)
NET INCOME (LOSS)	$ (48,560)	$ (432,131)	$ (536,109)

MPE	Eliminations	Consolidated FRG and Subsidiaries	MRGG	Eliminations	Combined
$ 3,208,350	$ (2,222,198)	$ 36,755,232	$ 383,968	$ (383,968)	$ 36,755,232
1,727,543	(1,281,129)	21,715,504			21,715,504
1,480,807	(941,069)	15,039,728	383,968	(383,968)	15,039,728
703,339		15,690,422	175,000	(383,968)	15,481,454
777,468	(941,069)	(650,694)	208,968		(441,726)
	40,834				
(1,551)		(270,495)	(125,250)		(395,745)
(41,076)	941,069	678,864			678,864
192,565		193,765			193,765
149,938	981,903	602,134	(125,250)		476,884
$ 927,406	$ 40,834	$ (48,560)	$ 83,718	$ -	$ 35,158

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

COMBINING SCHEDULE OF COST OF GOODS SOLD (UNAUDITED)
December 31, 2013

	CRSR	CRSAM	MPE	Eliminations	Combined
COST OF GOODS SOLD					
Rental:					
Supplies	$ 51,387				$ 51,387
Freight	75,424				75,424
Equipment rentals	2,243,977	$ 980,497			3,224,474
Repairs and maintenance	174,265				174,265
Depreciation		380,327			380,327
Other	(404,620)				(404,620)
Total Rental	2,140,433	1,360,824			3,501,257
Product Distribution/Manufacturing:					
Freight	300,146		$ 183,366		483,512
Product	5,045,407		1,584,002	$ (1,281,129)	5,348,280
Repairs and maintenance			15,211		15,211
Utilities			66,385		66,385
Depreciation	349,425				349,425
Obsolescence allowance			(122,000)		(122,000)
Other	1,504,823		579		1,505,402
Total Product Distribution/Manufacturing	7,199,801		1,727,543	(1,281,129)	7,646,215
Service:					
Outside service costs	5,235,168				5,235,168
Supplies	93,320				93,320
Travel	1,628,391				1,628,391
Wages	2,440,544				2,440,544
Other	456,880				456,880
Total Service	9,854,303				9,854,303
Other:					
Fuel	322,554				322,554
Repairs and maintenance	161,860				161,860
Other	229,315				229,315
Total Other	713,729				713,729
TOTAL COST OF GOODS SOLD	$ 19,908,266	$ 1,360,824	$ 1,727,543	$ (1,281,129)	$ 21,715,504

FLAME RESISTANT GARMENTS, INC.
D/B/A FRG AND AFFILIATE

COMBINING SCHEDULE OF SELLING, GENERAL AND ADMINISTRATIVE EXPENSES (UNAUDITED)
Year Ended December 31, 2013

	FRG	CRSR	CRSAM	MPE	MRGG	Eliminations	Combined
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES							
Salary, wages, and related payroll taxes		$ 9,016,166	$ 1,213,662	$ 368,809			$ 10,598,637
Employee benefits		46,317	160	2,692			49,169
Sales and marketing		289,790		3,881			293,671
Insurance		996,969	(12,877)	5,887			989,979
Travel		547,296	4,502	4,038			555,836
Occupancy and rent		755,346		54,341		$ (383,968)	425,719
Internet and communications		267,769		149,705			417,474
Computer support and related		184,995	11,815	2,912			199,722
Professional fees		245,434		11,768	$ 8,493		265,695
Utilities		127,196		29,202			156,398
State income and franchise taxes	$ 5,000	233,602	195	7,813	24,485		271,095
Treasury, banking, and credit card processing	560	120,575	9	32,757	27,785		181,686
Office supplies		425,896		2,750	141		428,787
Depreciation and amortization		60,774	115,293	39,078	114,096		329,241
Bad debt expense		40,979		(19,561)			21,418
Miscellaneous		289,660		7,267			296,927
TOTAL SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	$ 5,560	$ 13,648,764	$ 1,332,759	$ 703,339	$ 175,000	$ (383,968)	$ 15,481,454

CODE RED SAFETY & RENTAL 401(K) SAVINGS AND RETIREMENT PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2013

EIN: 35-1954408
Plan Number: 001
Federal Form 5500, Schedule H, Line 4i

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	Investment I.D.	(c) Description of Investment	(d) Cost Basis	(e) Current Value
*	Lincoln National	SA11	LVIP Delaware Growth & Income	**	$ 4,294
*	Lincoln National	SA12	LVIP Delaware Bond	**	25,702
*	Lincoln National	SA14	Fed Gov Ultrashort Duration Fund	**	9,108
*	Lincoln National	SA17	Columbia Acorn	**	3,502
*	Lincoln National	SA19	LVIP Vanguard Domestic Equity ETF	**	7,391
*	Lincoln National	SA20	Franklin High Income	**	27,125
*	Lincoln National	SA21	VG LifeStrategy Moderate Growth	**	4,998
*	Lincoln National	SA22	LVIP Mondrian International Value	**	17,391
*	Lincoln National	SA23	SSgA Russell All Cap Index	**	7,533
*	Lincoln National	SA24	SSgA Russell Small/Mid Cap Index	**	2,641
*	Lincoln National	SA27	LVIP SSgA S&P 500 Index	**	151,075
*	Lincoln National	SA28	Invesco VanKamp Growth & Income	**	180
*	Lincoln National	SA30	VG LifeStrategy Conservative Growth	**	33,805
*	Lincoln National	SA32	VG LifeStrategy Growth	**	107,113
*	Lincoln National	SA34	American Funds New Perspective	**	23,307
*	Lincoln National	SA35	Fidelity VIP ContraFund	**	40,302
*	Lincoln National	SA36	LVIP SSgA SmallCap Index	**	1,296
*	Lincoln National	SA48	American Funds Growth Fund of America	**	41,156
*	Lincoln National	SA49	American Funds Investment Company of America	**	22,789
*	Lincoln National	SA54	American Funds EuroPacific Growth	**	26,635
*	Lincoln National	SA55	LVIP Clarion Global Real Estate	**	11,121
*	Lincoln National	SA56	Delaware VIP Small Cap Value Series	**	41,777
*	Lincoln National	SA57	LVIP Dimensional US Equity RPM	**	18,387
*	Lincoln National	SA58	Franklin Growth	**	26,173
*	Lincoln National	SA67	MFS VIT Utilities Series	**	14,391
*	Lincoln National	SA83	BlackRock Mid-Cap Value	**	-
*	Lincoln National	SA83	BlackRock Flexible Equity	**	18,242
*	Lincoln National	SA84	Fidelity VIP Mid Cap	**	48,737
*	Lincoln National	SA92	LVIP BlackRock Inflation Protected Bond	**	4,999
*	Lincoln National	SA95	LVIP Delaware Foundation Conservative Alloc	**	3,124
*	Lincoln National	SA96	LVIP Delaware Foundation Moderate Alloc	**	206,058
*	Lincoln National	SA97	LVIP Delaware Foundation Aggressive Alloc	**	14,493
*	Lincoln National	SAL1	LVIP Protected Profile 2010	**	-
*	Lincoln National	SAL1	LVIP Managed Risk Profile 2010	**	3,545
*	Lincoln National	SAL2	LVIP Protected Profile 2020	**	-
*	Lincoln National	SAL2	LVIP Managed Risk Profile 2020	**	587
*	Lincoln National	SAL3	LVIP Protected Profile 2030	**	-
*	Lincoln National	SAL3	LVIP Managed Risk Profile 2030	**	10,313
*	Lincoln National	SAL4	LVIP Protected Profile 2040	**	-
*	Lincoln National	SAL4	LVIP Managed Risk Profile 2040	**	106,300
*	Lincoln National	SAL5	LVIP SSgA International Index	**	9,171
*	Lincoln National	SAL7	LVIP Delaware Special Opportunity	**	16,479
*	Lincoln National	SAL8	SSgA Russell Large Cap Value Index Non-Lending	**	20,271
*	Lincoln National	SAL9	SSgA Russell Large Cap Growth Index Non-Lending	**	214,111

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	Investment I.D.	(c) Description of Investment	(d) Cost Basis	(e) Current Value
*	Lincoln National	SALC	SSgA Russell Small Cap Growth Index Non-Lending	**	115
*	Lincoln National	SA1C	American Funds High-Income Trust	**	137
*	Lincoln National	SA1E	American Funds Bond Fund of America	**	84
*	Lincoln National	SA1X	LVIP Baron Growth Opportunities	**	229
*	Lincoln National	SALM	PIMCO Total Return	**	794
*	Lincoln National		Guaranteed Account	**	68,184
*	Northwestern Mutual		MSA Index 500 St	**	25,916
*	Northwestern Mutual		MSA Index 400 St	**	57,709
*	Northwestern Mutual		MSA Asset Allocation	**	12,121
*	Northwestern Mutual		T Rowe Price Small Cap	**	48,999
*	Northwestern Mutual		Franklin Templeton International Equities	**	26,200
*	Northwestern Mutual		Franklin Templeton International Growth	**	8,797
*	Northwestern Mutual		William Blair Mid Cap Growth	**	17,593
*	Northwestern Mutual		Wellington Small Cap Growth Stock	**	26,507
*	Northwestern Mutual		Russell Global Real Estate	**	43,887
*	Northwestern Mutual		Russell Multi-State Equities	**	22,886
*	Northwestern Mutual		Russell Aggressive Equities	**	921
*	Northwestern Mutual		Janus Focused Appreciation	**	13,649
*	Northwestern Mutual		Delaware Management Domestic Equities	**	35,391
*	Northwestern Mutual		Fidelity Mid Cap	**	9,498
	Various		Participant Loans at 5.25%	-	35,669
			TOTALS		$ 1,800,908

* A party-in-interest, as defined by ERISA

** Cost omitted for participant-directed investments