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
KING STREET CAPITAL MANAGEMENT, L.P. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1999

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

KING STREET CAPITAL MANAGEMENT, L.P.

65 EAST 55TH STREET, 30TH FLOOR
NEW YORK, NY 10022

2b Employer Identification Number (EIN)
13-3978904

2c Sponsor's telephone number
212-812-3112

2d Business code (see instructions)
523900

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	MICHAEL P WENGROFSKY
	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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	200
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	155
b	Retired or separated participants receiving benefits	**6b**	
c	Other retired or separated participants entitled to future benefits	**6c**	65
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	220
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	220
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	215
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	5
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 2G 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[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)	[ ]	**A** (Insurance Information)
(4)	[X]	**C** (Service Provider Information)
(5)	[ ]	**D** (DFE/Participating Plan Information)
(6)	[ ]	**G** (Financial Transaction Schedules)

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 KING STREET CAPITAL MANAGEMENT, L.P. 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 KING STREET CAPITAL MANAGEMENT, L.P.	**D** Employer Identification Number (EIN) 13-3978904

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NATIONWIDE

31-1592130

(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?
19	CUSTODIAN	2232	Yes [X] No [ ]	Yes [X] No [ ]	62053	Yes [ ] No [X]

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

SKCG GROUP INC

13-3866919

(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?
22 52 60	INSURANCE AGENTS, BROKER	1850	Yes [X] No [ ]	Yes [X] No [ ]	7762	Yes [X] 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 [ ]

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
KING STREET CAPITAL MANAGEMENT, L.P. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KING STREET CAPITAL MANAGEMENT, L.P.

D Employer Identification Number (EIN)
13-3978904

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)	574253	642256
(2) Participant contributions	1b(2)	13189	16672
(3) Other	1b(3)	766	2222
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1118680	1076895
(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)	104830	195567
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9779559	13375118
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	11591277	15308730
	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		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	11591277	15308730

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)	648005	
	(B) Participants	2a(1)(B)	1536911	
	(C) Others (including rollovers)	2a(1)(C)	120105	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2305021
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	6965	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6965
	(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)		
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1944249
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		4256235
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	538782	
(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)		538782
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		538782
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3717453
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: GRANT THORNTON LLP (2) EIN: 36-6055558

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
KING STREET CAPITAL MANAGEMENT, L.P. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KING STREET CAPITAL MANAGEMENT, L.P.

D Employer Identification Number (EIN)
13-3978904

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**

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): 13-3978904 _____

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Statements and Report of
Independent Certified Public Accountants

KING STREET CAPITAL MANAGEMENT, L.P. 401(k) PLAN

December 31, 2013 and 2012

KING STREET CAPITAL MANAGEMENT, L.P. 401(k) PLAN

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* All other schedules are omitted as they are not applicable or are not required based on the disclosure requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended, and applicable regulations issued by the U.S. Department of Labor.

Grant Thornton



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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Participants and Plan Administrator of the
King Street Capital Management, L.P. 401(k) Plan

Report on the financial statements

We were engaged to audit the accompanying financial statements of King Street Capital Management, L.P. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

Basis for disclaimer of opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note 4, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2013 and 2012, and for the year ended December 31, 2013, stating that the certified information provided to the Plan administrator is complete and accurate.

Disclaimer of opinion

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

Supplementary information

The supplemental schedule, Schedule H, Item 4i - Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on form and content in compliance with DOL rules and regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the certified information described in Note 4, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Grant Thornton LLP

New York, New York
October 8, 2014

KING STREET CAPITAL MANAGEMENT, L.P. 401(k) PLAN
Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

ASSETS	2013	2012
Investments, at fair value		
Mutual funds	$ 14,452,013	$ 10,898,239
Receivables		
Notes receivable from participants	195,567	104,830
Employer	642,256	574,253
Participant	18,894	13,955
Total receivables	856,717	693,038
Net assets available for benefits	$ 15,308,730	$ 11,591,277

The accompanying notes are an integral part of these statements.

KING STREET CAPITAL MANAGEMENT, L.P. 401(k) PLAN
Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2013

ADDITIONS	
Net investment gain	
Net appreciation in fair value of investments	$ 1,944,249
Total investment gain	1,944,249
Interest income from notes receivable from participants	6,965
Contributions	
Participant	1,536,911
Employer	648,005
Rollover	120,105
Total contributions	2,305,021
Total additions	4,256,235
DEDUCTIONS	
Benefit payments to participants	538,782
Total deductions	538,782
Net increase	3,717,453
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	11,591,277
End of year	$ 15,308,730

The accompanying notes are an integral part of this statement.

1. DESCRIPTION OF THE PLAN

General

The King Street Capital Management, L.P. 401(k) Plan (the "Plan") is a defined contribution plan subject to the requirements of the Employee Retirement Income Security Act of 1974 ("ERISA") and is sponsored by King Street Capital Management L.P. ("King Street" or the "Sponsor"). The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

Eligibility Requirements

An employee becomes eligible to participate in the Plan on the entry date which coincides with the employee's date of hire as long as the employee contemplates the completion of 1,000 hours of service. Otherwise, an employee will be eligible to become a participant on the entry date that coincides with the completion of one service year as defined in the Plan document.

Contributions

Eligible employees may contribute up to an annual maximum contribution permitted by the Internal Revenue Service ("IRS") of $17,500 in 2013 and $17,000 in 2012. Participants may also transfer amounts representing distributions from other qualified defined benefit or defined contribution plans.

Eligible employees may designate some or all of their deferral contribution as a Roth Deferral Contribution at the time they make their deferral election. Once made, this election will be irrevocable (that is, Roth Deferral Contributions cannot later be re-characterized as pre-tax deferral contributions). If eligible employees elect to make a Roth Deferral Contribution, the amount of their contribution will be included in their income for tax purposes.

In addition, the Sponsor may contribute a discretionary profit sharing contribution in an amount to be determined at year-end. There was a discretionary profit sharing contribution of $648,005 made for the year ended December 31, 2013.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of plan earnings. Allocations are based on participant earnings on account balances, as defined. The benefit to which a participant is entitled is the benefit that could be provided from the participant's vested account.

Participants' Investment Options

Upon enrollment in the Plan, participants' contributions are invested and all dividends and interest income are reinvested by Nationwide Trust Company, FSB ("Nationwide" or the "trustee") as directed by the participants. Earnings on amounts held in the investment funds are allocated to individual accounts daily, based on the proportion each account bears to the total of all account balances.

Benefits

Benefit payments are determined and disbursed by the trustee after receiving notice from the Sponsor that a participant's beneficial interest has matured due to death, disability, retirement or separation. Participants can elect to receive a lump-sum distribution, in cash or in the form of a rollover to another qualified plan, monthly installments or some combination of lump sum and monthly installments.

Vesting

Participants are 100% vested in pre-tax employee contributions, Roth Deferral Contributions, rollover account and earnings thereon.

Participants with account balances derived from sponsor discretionary profit-sharing contributions and earnings are vested in accordance with the following schedule:

Years of Vesting Service	Percentage Vested
Less than one	0 %
Two	33 %
Three	67 %
Three or more	100 %

Forfeited amounts are retained in the Plan and used to reduce future sponsor contributions. No forfeitures were used to fund discretionary employer contributions in 2013. Forfeiture balance was $1,671 for the Plan year ended December 31, 2013.

Notes Receivable from Participants

Participants may make a written application to the Plan administrator to borrow from the Plan an amount ranging from $1,000 to the lesser of $50,000 or 50% of their vested balance. As of December 31, 2013, the interest rate on outstanding loans was 4.25%. All loans shall be evidenced by a written note, shall bear a reasonable rate of interest, shall be secured by the participant's account, shall be amortized in level payments made at least quarterly over the term of the loan and shall be repaid by the participant over a five-year period. Loans used in connection with the purchase of a participant's principal residence may be repaid over a term of up to ten years.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. The Plan invests in mutual funds. The mutual funds are valued at the net value of the participation units as determined by Nationwide. The net value of the participation units are generally based on a computed value using certain observable inputs from the underlying investment. Participant loans are valued at cost, which approximates fair value. Purchases and sales are recorded on a trade-date basis. Interest income is recorded on the accrual basis.

Notes Receivable from Participants

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

Benefit Distributions

Benefits are recorded when paid.

Administrative Expenses

Administrative expenses incurred by the Plan are paid by the Sponsor, except those related to participant loans.

Use of Estimates

The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America ("US GAAP") requires the Plan administrator to make significant estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and the changes in net assets available for benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

3. INVESTMENTS

The following assets represent 5% or more of the Plan's net assets as of December 31, 2013 and 2012:

	2013	2012
Nationwide S&P 500 Index Fund	$ 1,302,703	$ 854,238
Nationwide Investor Destinations Moderate Fund	1,160,789	864,723
Nationwide Money Market Institutional Fund	1,076,895	1,118,680
Oppenheimer Developing Markets A Fund	1,049,058	863,488
Nationwide Investor Destinations Moderate Aggressive Fund	1,028,292	*
PIMCO Real Return A Fund	*	647,679

* Investment balance was less than 5% of the Plan's net assets for the given period.

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated by $1,944,249 pertaining to appreciation in mutual funds.

4. CERTIFIED INFORMATION

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Nationwide Trust Company, FSB, the custodian of the Plan, has certified that the following information in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments and notes receivable from participants, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012.
- Net investment income and interest income on notes receivable from participants, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2013.
- Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2013.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

5. FAIR VALUE MEASUREMENTS

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

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

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

Mutual Funds: Valued at the net value of participation units as determined by Nationwide. The net value of the participation units are based on computed value using certain observable inputs from the underlying mutual funds.

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

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. During 2013, there was no transfer between the three levels of the fair value hierarchy.

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

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Mutual funds				
Fixed-income funds	$ -	$ 6,548,562	$ -	$ 6,548,562
Small/mid/large cap funds	-	4,805,914	-	4,805,914
Growth funds	-	1,459,399	-	1,459,399
Money market funds	-	1,076,895	-	1,076,895
International funds	-	561,243	-	561,243
Total assets, at fair value	$ -	$ 14,452,013	$ -	$ 14,452,013

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

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual funds				
Fixed-income funds	$ -	$ 5,046,487	$ -	$ 5,046,487
Small/mid/large cap funds	-	3,187,629	-	3,187,629
Money market funds	-	1,118,680	-	1,118,680
Growth funds	-	1,013,340	-	1,013,340
International funds	-	532,103	-	532,103
Total assets, at fair value	$ -	$ 10,898,239	$ -	$ 10,898,239

Certain 2012 balances were updated to conform to current year presentation.

6. TAX STATUS OF THE PLAN

The IRS has determined and informed King Street by a letter dated February 1, 2006, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code ("Code"). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

US GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

7. PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds managed by Nationwide. Nationwide is the record keeper and trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

8. PLAN TERMINATION

While King Street has not expressed any intent to discontinue its contributions or to terminate the Plan, it may do so at any time. In the event of termination, the Plan administrator will facilitate the distribution of account balances under the provisions of the Plan and Trust Agreement until all assets have been distributed by the trustee. Each participant in the Plan, upon plan termination, will automatically become 100% vested in their account balance.

9. RISKS AND UNCERTAINTIES

The Plan provides for various investment options in any combination of mutual funds and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits.

10. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 8, 2014, which is the date the financial statements were available to be issued. There were no subsequent events that would require recognition of additional disclosure in the Plan's financial statements.

SUPPLEMENTAL SCHEDULE

KING STREET CAPITAL MANAGEMENT, L.P. 401(k) PLAN
Schedule H, Item 4i - Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	AICF Cambiar Oppr Inv	Mutual Fund	**	$ 52,332
	Am Fds Am Bal R3	Mutual Fund	**	143,346
	Am Fds Euro Pacfc Gr R3	Mutual Fund	**	373,519
	Am Fds Euro Pacfc Gr R5	Mutual Fund	**	15,025
	Am Fds Gr Fd Am R3	Mutual Fund	**	329,508
	AmFds Invmt Co R5	Mutual Fund	**	13,367
	Am Invsco Real Est A	Mutual Fund	**	266,358
	Amcent Smcap Val A	Mutual Fund	**	74,175
	Baron i Oppr	Mutual Fund	**	209,249
	Baron Ptnrs	Mutual Fund	**	8,432
	Blk Rk Natrl Rsrc Tr Inv A	Mutual Fund	**	28,923
	BlkRk Hi Yld Bd Inv A	Mutual Fund	**	18,178
	Davis Sel Am Shrs S	Mutual Fund	**	6,960
	DE Divrs Inc A	Mutual Fund	**	163,669
	DEe Extnd Dur Bd A	Mutual Fund	**	80,962
	DE SmCap Val A	Mutual Fund	**	27,301
	DE Smid Cap Gr A	Mutual Fund	**	89,443
	DFA US SmCap	Mutual Fund	**	22,976
	DWS Glbl Intl Ltn Am Eq A	Mutual Fund	**	18,644
	DWS RREEF RealEst Sec A	Mutual Fund	**	15,728
	EV Flotng Rt A	Mutual Fund	**	60,246
	Fid Adv Levr Co Stk A	Mutual Fund	**	105,995
	FidAdv Jpn A	Mutual Fund	**	4,167
	Gdmn Scs Gr Oppr A	Mutual Fund	**	492,744
	GdmnScs Inc Bldr Inst	Mutual Fund	**	25,592
	GdmnScs Mdcap Val	Mutual Fund	**	6,671
	Heartland Val Pls Inv	Mutual Fund	**	21,259
	HW MdCap Val A	Mutual Fund	**	15,199
	HW Lg Cap Val A	Mutual Fund	**	198,575
	Invsco Enrgy Inv	Mutual Fund	**	11,840
	Invsco Gold Prec Mtls Inv	Mutual Fund	**	4,245
	Invsco Intl Sm Co A	Mutual Fund	**	163,558
	JPM Mdcap Val A	Mutual Fund	**	96,528

KING STREET CAPITAL MANAGEMENT, L.P. 401(k) PLAN
Schedule H, Item 4i - Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	JPM Smcap Eq A	Mutual Fund	**	$ 21,514
	Loomis Bd Admn	Mutual Fund	**	53,042
	Lrd Abt Sm Cap Val A	Mutual Fund	**	398,727
	Metro West Hi Yld Bd I	Mutual Fund	**	24,832
	MFS Glbl Hi Yld A	Mutual Fund	**	110,002
	MFS Intl Val A	Mutual Fund	**	8,075
	Mgrs BW Blue Fd	Mutual Fund	**	8,928
	Neuber Genesis Tr	Mutual Fund	**	17,356
	NeuBer RealEst Inst	Mutual Fund	**	15,991
*	NW Inv Dest Aggr SC	Mutual Fund	**	652,310
*	NW Inv Dest Cnsrv SC	Mutual Fund	**	163,311
*	NW Inv Dest Mod Aggr SC	Mutual Fund	**	1,028,292
*	NW Inv Dest Mod Cnsrv SC	Mutual Fund	**	249,849
*	NW Inv Dest Mod SC	Mutual Fund	**	1,160,789
*	NW Mny Mkt Inst	Mutual Fund	**	1,076,895
*	NW S&P 500 Indx SC	Mutual Fund	**	1,302,703
	Okmrk Eq Inc II	Mutual Fund	**	255,655
	Okmrk Glbl II	Mutual Fund	**	250,552
	Opp Devl Mkt A	Mutual Fund	**	1,049,058
	Opp Gold Spec Mnrls A	Mutual Fund	**	7,952
	Opp Intl Bd A	Mutual Fund	**	129,121
	Opp Val A	Mutual Fund	**	146,944
	PIMCO Comdty Real Rtn ST A	Mutual Fund	**	107,048
	PIMCO Comdy Real RtnStratInst	Mutual Fund	**	13,495
	PIMCO Real Rtn A	Mutual Fund	**	553,901
	PIMCO Ttl Rtn A	Mutual Fund	**	11,353
	PIMCO Ttl Rtn Inst	Mutual Fund	**	13,640
	Prudntl Jnisn Natrl Rsrc A	Mutual Fund	**	547,518
	Royce Prmr K	Mutual Fund	**	52,270
	Rssll Emrg Mkt E	Mutual Fund	**	68,054
	Thornburg Intl Value Fd I	Mutual Fund	**	159,331
	T Rowe Pr Md Cap Val R	Mutual Fund	**	342,800
	TRowePr Gr Stk	Mutual Fund	**	49,847
	VanEck Intl Inv Gold A	Mutual Fund	**	18,179

KING STREET CAPITAL MANAGEMENT, L.P. 401(k) PLAN
Schedule H, Item 4i - Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Virtus Real Est Sec A	Mutual Fund	**	$ 1,634
	Vngrd Emrg Mkt StkIndxSgnl	Mutual Fund	**	27,194
	Vngrd Euro Stk Indx Sgnl	Mutual Fund	**	6,801
	Vngrd Extnd Mkt Indx Sgnl	Mutual Fund	**	20,435
	Vngrd Infl Prtct Sec Inv	Mutual Fund	**	8,308
	Vngrd Intl Val Inv	Mutual Fund	**	8,345
	Vngrd MdCap Val Indx Inv	Mutual Fund	**	4,182
	Vngrd Pacfc Stk Indx Sgnl	Mutual Fund	**	13,583
	Vngrd 500 Indx Sgnl	Mutual Fund	**	385,439
	Vngrd Reit Indx Sgnl	Mutual Fund	**	69,146
	Vngrd Sel Val Inv	Mutual Fund	**	20,922
	Vngrd SmCap Indx Sgnl	Mutual Fund	**	13,605
	Vngrd St Bd Indx Sgnl	Mutual Fund	**	8,328
	Vngrd Ttl Bd Mkt Indx Sgnl	Mutual Fund	**	23,052
	Vngrd Ttl Stkmkt Indx Sgnl	Mutual Fund	**	52,749
	Vngrd Val Indx Sgnl	Mutual Fund	**	6,808
	Wfa Emrg Eq A	Mutual Fund	**	66,859
	William Blair Inc Fnd N	Mutual Fund	**	125,354
	William Blair Sm Cap Gr N	Mutual Fund	**	355,221
				14,452,013
	Participant notes receivables	Participant loans, 4.25% various maturities		195,567
				$ 14,647,580

* Denotes party-in-interest

** Cost information not included as all investments are participant directed

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

For the plan year beginning 01/01/2013 and ending 12/31/2013

Name of plan
King Street Capital Management, LLC 401(k) Plan

Employer Identification Number
13-3978904

Three-digit plan number ▶ 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Pimco ComdtyRealRtnStraInst	Mutual Fund		13,495
	Am Fds Euro Pacfc Gr R3	Mutual Fund		373,519
	Invsco Intl Sm Co A	Mutual Fund		163,558
	NeuBer Genesis Tr	Mutual Fund		17,356
	Am Invsco Real Est A	Mutual Fund		266,358
	Am Fds Gr Fd Am R3	Mutual Fund		329,508
	Am Fds Am Bal R3	Mutual Fund		143,346
	Am Cent Sm Cap Val A	Mutual Fund		74,175
	Am Fds Euro Pacfc Gr R5	Mutual Fund		15,025
	Baron i Oppr	Mutual Fund		209,249
	Mgrs BW Blue Fd	Mutual Fund		8,928
	Baron Ptnrs	Mutual Fund		8,432
	AICF Cambiar Oppr Inv	Mutual Fund		52,332
	NW Inv Dest Aggr Svc	Mutual Fund		652,310
	NW Inv Dest Cnsrv Svc	Mutual Fund		163,311
	DE Extnd Dur Bd A	Mutual Fund		80,962
	NW Inv Dest Mod Aggr Svc	Mutual Fund		1,028,292
	NW Inv Dest Mod Cnsrv SC	Mutual Fund		249,849
	NW Inv Dest Mod Svc	Mutual Fund		1,160,788
	DE Divrs Inc A	Mutual Fund		163,669
	Davis Sel Am Shrs S	Mutual Fund		6,960
	EV Flotng Rt A	Mutual Fund		60,246
	Fid Adv Levr Co Stk A	Mutual Fund		105,995
	NW Mny Mkt Inst	Mutual Fund		1,076,895
	Gdmn Scs Gr Oppr A	Mutual Fund		492,744
	DE SmCap Val A	Mutual Fund		27,301
	HW Lg Cap Val A	Mutual Fund		198,575
	Okmrk Eq Inc II	Mutual Fund		255,655
	Okmrk Glbl II	Mutual Fund		250,552
	Loomis Bd Admn	Mutual Fund		53,042
	Lrd Abt Sm Cap Val A	Mutual Fund		398,727
	Blk Rk Natrl Rsrc Tr Inv A	Mutual Fund		28,923
	Metro West Hi Yld Bd I	Mutual Fund		24,832
	MFS Glbl Hi Yld A	Mutual Fund		110,002
	NW S&P 500 Indx SC	Mutual Fund		1,302,702
	DE Smid Cap Gr A	Mutual Fund		89,443
	Opp Devl Mkt A	Mutual Fund		1,049,058
	Opp Val A	Mutual Fund		146,944
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Schedule H, line 4i
Schedule of Assets (Held At End of Year)

For the plan year beginning 01/01/2013 and ending 12/31/2013

Name of plan

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	Prudntl Jnisn Natrl Rsrc A	Mutual Fund		547,518
	PIMCO Ttl Rtn A	Mutual Fund		11,353
	DWS Glbl Intl Ltn Am Eq A	Mutual Fund		18,644
	PIMCO Ttl Rtn Inst	Mutual Fund		13,640
	Vngrd Pacfc Stk Indx Sgnl	Mutual Fund		13,583
	Thornburg Intl Value Fd I	Mutual Fund		159,331
	T Rowe Pr Md Cap Val R	Mutual Fund		342,800
	AmFds Invmt Co R5	Mutual Fund		13,367
	Rssll Emrg Mkt E	Mutual Fund		68,054
	NeuBer RealEst Inst	Mutual Fund		15,991
	BlkRk Hi Yld Bd Inv A	Mutual Fund		18,178
	PIMCO Comdy Real RtnStratInst	Mutual Fund		107,048
	William Blair Inc Fnd N	Mutual Fund		125,354
	William Blair Sm Cap Gr N	Mutual Fund		355,221
	Vngrd Emrg Mkt StkIndxSgnl	Mutual Fund		27,194
	Invsco Enrgy Inv	Mutual Fund		11,840
	Virtus Real Est Sec A	Mutual Fund		1,634
	Royce Prmr K	Mutual Fund		52,270
	Vngrd 500 Indx Sgnl	Mutual Fund		385,439
	Vngrd Ttl StkMkt Indx Sgnl	Mutual Fund		52,749
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	Vngrd REIT Indx Sgnl	Mutual Fund		69,146
	DFA US SmCap	Mutual Fund		22,976
	FidAdv Jpn A	Mutual Fund		4,167
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	JPM MdCap Val A	Mutual Fund		96,528
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	PIMCO Real Rtn A	Mutual Fund		553,901
	DWS RREEF RealEst Sec A	Mutual Fund		15,728
	TRowePr Gr Stk	Mutual Fund		49,847
	Vngrd Extnd Mkt Indx Sgnl	Mutual Fund		20,435
	Vngrd Euro Stk Indx Sgnl	Mutual Fund		6,801
	Vngrd St Bd Indx Sgnl	Mutual Fund		8,328
	Vngrd SmCap Indx Sgnl	Mutual Fund		13,605

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

For the plan year beginning 01/01/2013 and ending 12/31/2013

Name of plan

King Street Capital Management, LLC 401(k) Plan

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	VanEck Intl Inv Gold A	Mutual Fund		18,179
	Vngrd Infl Prtct Sec Inv	Mutual Fund		8,308
	Vngrd MdCap Val Indx Inv	Mutual Fund		4,182
	Vngrd Intl Val Inv	Mutual Fund		8,345
	Vngrd Sel Val Inv	Mutual Fund		20,922
	Vngrd Val Indx Sgnl	Mutual Fund		6,808
	WFA Emrg Mkt Eq A	Mutual Fund		66,859
	Participant Notes Receivables	Participant Loans, 4.25%		
		various maturities		