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
OHIO GRATINGS, INC. 401K PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/01/1987

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

OHIO GRATINGS, INC.

5299 SOUTHWAY STREET, SW
CANTON, OH 44706-1943

2b Employer Identification Number (EIN)
34-1054715

2c Sponsor's telephone number
330-477-6707

2d Business code (see instructions)
332900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2014	DAVID W. BARTLEY II
	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

OHIO GRATINGS, INC.

5299 SOUTHWAY STREET, SW
CANTON, OH 44706-1943

3b Administrator's EIN 34-1054715

3c Administrator's telephone number 330-477-6707

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**	556
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**	413
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	209
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	622
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	622
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	545
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	41
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:
2A 2E 2F 2G 2J 2K 3H 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)	☐	Insurance
(2)	☐	Code section 412(e)(3) insurance contracts
(3)	☒	Trust
(4)	☐	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	☒		**H** (Financial Information)
(2)	☐		**I** (Financial Information – Small Plan)
(3)	☐	0	**A** (Insurance Information)
(4)	☒		**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 OHIO GRATINGS, INC. 401K PROFIT SHARING PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 OHIO GRATINGS, INC.	**D** Employer Identification Number (EIN) 34-1054715

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)

SPERO-SMITH INVESTMENT ADVISORS, IN
3601 GREEN RD. STE 102
CLEVELAND, OH 44122-6719

34-1421618

(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?
27 70	INVESTMENT ADVISORS	23152	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

TRINITY PENSION CONSULTANTS, INC.
202 MONTROSE WEST AVE. #290
COPLEY, OH 44321

20-4548831

(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	TPA	9833	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CAPITAL RESEARCH AND MANAGEMENT
333 SOUTH HOPE STREET
LOS ANGELES, CA 90071

(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?
64	RECORD KEEPER	1963	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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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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
OHIO GRATINGS, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-1054715

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)	237972	300421
(2) Participant contributions	1b(2)	0	3645
(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)	294947	293062
(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)	11595631	14435634
(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	12128550	15032762
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	12128550	15032762

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)	578101	
(B) Participants	2a(1)(B)	682805	
(C) Others (including rollovers)	2a(1)(C)	104585	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1365491
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)	12099	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		12099
(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)	439444	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		439444
(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)		
(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)		2215997
c Other income	2c		33014
d Total income. Add all **income** amounts in column (b) and enter total	2d		4066045
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1140299	
(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)		1140299
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)	21534	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		21534
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1161833
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2904212
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: 415 GROUP, INC. **(2)** EIN: 34-1341400

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		110949
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
OHIO GRATINGS, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-1054715

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): 61-6209156

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):

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #001)

AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

YEARS ENDED DECEMBER 31, 2013 AND 2012

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #001)

AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

YEARS ENDED DECEMBER 31, 2013 AND 2012

TABLE OF CONTENTS

	Page
AUDITED FINANCIAL STATEMENTS:	
Independent Auditors' Report	1
Statements of Net Assets Available for Benefits - Form 5500 - Schedule H - Part I	2
Statement of Changes in Net Assets Available For Benefits - Form 5500 - Schedule H - Part II	3
Notes to Financial Statements	4-10
SUPPLEMENTAL SCHEDULES:	
Schedule of Delinquent Participant Contributions - Form 5500 - Schedule H - Part IV, Item 4(a)	11
Schedule of Assets (Held at End of Year) - Form 5500 - Schedule H - Part IV, Item 4(i)	12

INDEPENDENT AUDITORS' REPORT

To the Trustees of the
Ohio Gratings, Inc.
401(k) Profit Sharing Plan
Canton, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the **Ohio Gratings, Inc. 401(k) Profit Sharing Plan** (Employer ID #34-1054715, Plan #001), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Notes C and D, which was certified by Capital Bank & Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the custodian 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 of these financial statements.

Other Matter

The supplemental schedules of Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at End of Year) are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. 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 schedules referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, 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.

Certified Public Accountants

Canton, Ohio
October 10, 2014

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #001)

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part I)

	December 31, 2013	2012
ASSETS:		
Investments, at fair value:		
Registered investment companies	**$ 14,435,634**	$ 11,595,631
Total investments	**14,435,634**	11,595,631
Receivables:		
Employee contributions	**3,645**	-
Employer contributions	**300,421**	237,972
Notes receivable from participants	**293,062**	294,947
Total receivables	**597,128**	532,919
TOTAL ASSETS	**15,032,762**	12,128,550
LIABILITIES	**-**	-
NET ASSETS AVAILABLE FOR BENEFITS	**$ 15,032,762**	$ 12,128,550

The accompanying notes are an integral part of these financial statements.

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #001)

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(Form 5500 - Schedule H - Part II)

	Year Ended December 31, 2013
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in investments including investment income and realized and unrealized gains in fair value of investments at quoted market prices:	
Registered investment companies	**$ 2,215,997**
Interest and dividends:	
Registered investment companies	**439,444**
Notes receivable from participants	**12,099**
	2,667,540
Contributions:	
Employees	**682,805**
Employer	**578,101**
Rollovers	**104,585**
	1,365,491
Other income	**33,014**
Total additions	**4,066,045**
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	**(1,140,299)**
Administrative expenses	**(21,534)**
Total deductions	**(1,161,833)**
NET INCREASE	**2,904,212**
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	**12,128,550**
End of year	**$ 15,032,762**

The accompanying notes are an integral part of these financial statements.

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #001)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

A. DESCRIPTION OF THE PLAN:

The following description of the Ohio Gratings, Inc. 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement and summary plan description for a more complete description of the Plan's provisions.

General - Ohio Gratings, Inc. (the "Company" or the "Plan Sponsor") established the Ohio Gratings, Inc. 401(k) Profit Sharing Plan effective June 1, 1987. The Plan is a defined contribution plan that covers substantially all employees of the Company and all employees of Ohio Gratings-Texas, LTD, a wholly-owned subsidiary, and Waco Products, Inc., an affiliated Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions - Each eligible participant is permitted to make elective deferrals up to a maximum of 100% of their compensation, as defined by the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company elected to adopt the safe harbor addendum for the Plan year ended December 31, 2013 and as a result was required to match 100% of the participants' voluntary contributions for the first 3% of compensation and 50% of the participants' voluntary contributions for the next 2% of compensation, which resulted in a matching contribution of $421,601 for the year ended December 31, 2013.

The Company also has the option to make a discretionary profit sharing contribution to the Plan. The discretionary contribution is determined for each of the following groups (a) the president and executive vice-president of the employer, (b) lineal descendants of group (a), and (c) all others. For the year ended December 31, 2013 the Company approved a profit sharing contribution of $156,500. Employees are eligible for the profit sharing portion of the Plan upon completing one hour of service. In order to qualify for the employee deferral and match portion of the Plan, employees must complete one year of service and attain the age of 18. Participants direct the investment of their deferrals, matching contributions and profit sharing contributions into certain investments offered by the Plan. All contributions are limited to the maximum allowed as a deduction under the Internal Revenue Code.

Forfeitures – Forfeited discretionary profit sharing and employer matching contributions from terminated participants' nonvested accounts will be used first to restore amounts previously forfeited by former participants who have resumed participation in the Plan. Remaining forfeitures shall be allocated to participants who are entitled to share in discretionary contributions. During the year ended December 31, 2013 forfeitures in the amount of $100,000 were allocated to participants who are entitled to share in discretionary contributions. As of December 31, 2013 and 2012, $124,321 and $161,264, respectively, of unallocated forfeitures were available.

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #001)

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Participant Accounts - An account is maintained in the name of each participant. Each participant's account is credited with the participant's contributions including elective deferrals and rollover contributions and an allocation of employer discretionary contributions and income earned on investments in accordance with the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. All investments of the Plan are fully participant-directed. As of December 31, 2013 and 2012, approximately $21,200 and $180,000, respectively, has been allocated to accounts of persons who have withdrawn from participation in future contributions to the Plan. These participants share in trust earnings and appreciation (depreciation) on investments held in their individual accounts but do not receive any additional contributions.

Notes Receivable from Participants - Participants are permitted to borrow from the vested interest of their individual account a minimum of $1,000 up to a maximum of $50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the participants' vested account balance and bear interest at the Prime rate plus 1%. These loans are generally payable in equal installments through payroll deductions and carry a reasonable interest rate based on a bank or other professional lender's rate charged for a loan with similar circumstances.

Payment of Benefits - On termination of service, a participant may elect to receive either a lump-sum distribution, a direct rollover distribution, or distributions paid out in installment amounts determined by the participant, equal to the value of the participant's vested interest in his or her account. If no election is made, married participants will automatically receive a joint and survivor annuity, while single participants receive a life annuity at the date of normal retirement. Participants can also elect to purchase other annuities that equal the value of the participant's vested interest in his or her account. Non-terminated employees may make withdrawals from their vested interest upon reaching normal retirement age or from their elective deferral account balance as a hardship withdrawal prior to reaching normal retirement age. Hardship withdrawals are subject to additional rules and conditions as outlined in the Plan agreement. A participant is eligible to receive benefits upon reaching age 55 and completing 10 years of service.

Vesting - A participant is fully vested immediately in elective wage deferrals and amounts rolled over from other plans. The Plan Sponsor elected to implement the available safe harbor provisions effective January 1, 2013 and January 1, 2012 for the plan years ended December 31, 2013 and 2012, respectively. Therefore, any safe harbor contributions made by the employer are fully vested in the employees account immediately. Vesting for discretionary contributions and employer matching contributions made prior to the implementation of the safe harbor provisions are as follows:

Years of Service	Vesting %
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #001)

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Investment Options - The Plan's investment strategies include investments with varying degrees of risk that are subject to the volatility of financial markets. Based on these risks it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Reporting - The Plan's financial statements and the Annual Return/Report of Employee Benefit Plan - Form 5500 have been prepared on the accrual basis of accounting. The participants' statements have been prepared on the cash basis of accounting which records certain income when received and expenses when disbursements are made. As such, there are differences between the amounts in the participants' statements and the amounts shown in the financial statements and Form 5500 which are principally caused by accrued contributions, income from investments and accrued expenses.

Valuation of Investments and Income Recognition - Registered investment companies and interest-bearing accounts are stated at fair value as determined by the custodian using quoted market prices and other available information. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's trustees determine the Plan's valuation policies utilizing information provided by the custodian and investment advisors.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation / depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2013 and 2012, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant note to be in default, the note balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan agreement.

Payment of Benefits - Benefits are recorded when paid.

Subsequent Events - The Plan Sponsor has evaluated subsequent events through October 10, 2014, which is the date the financial statements were available to be issued.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Sponsor to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

C. INFORMATION PROVIDED BY THE CUSTODIAN:

Information including investments held and notes receivable from participants as shown on the statement of net assets available for benefits, and interest and dividend income and net appreciation (depreciation) in fair value as shown on the statement of changes in net assets available for benefits as of December 31, 2013 and 2012 and for the year ended December 31, 2013, was prepared by or derived from information provided by Capital Bank & Trust Company, the custodian of the Plan, and furnished to the plan administrator. The plan administrator obtained certification of this information from the custodian that the information provided to the plan administrator was complete and accurate.

D. INVESTMENTS:

The following presents the fair values of individual participant-directed investments that represent 5% or more of the Plan's net assets as certified to as complete and accurate by the custodian:

	December 31, 2013	December 31, 2012
American Funds American Balanced Fund R6	$ 2,179,981	$ **
American Funds EuroPacific Growth Fund R6	814,831	**
American Funds Fundamental Investors R6	2,158,059	**
American Funds Growth Fund of America R6	1,370,779	**
American Funds Income Fund of America R6	1,535,661	**
American Funds Washington Mutual Fund R6	1,098,755	**
American Funds American Balanced Fund R3	**	1,853,721
American Funds EuroPacific Growth Fund R3	**	720,468
American Funds Fundamental Investors R3	**	1,762,347
American Funds Growth Fund of America R3	**	1,092,382
American Funds Income Fund of America R3	**	1,372,283
American Funds Washington Mutual Fund R3	**	897,837

** not 5% of assets in specified year

E. FAIR VALUE MEASUREMENTS:

The authoritative accounting guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the authoritative accounting guidance 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 include 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 or 2012.

Registered investment companies - Valued at the closing price reported on the active market on which the individual securities are traded.

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

E. FAIR VALUE MEASUREMENTS (CONTINUED):

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

Assets Measured at Fair Value at December 31, 2013:

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Growth	$ 3,184,524	$ -	$ -	$ 3,184,524
Growth-and-income	3,262,624	-	-	3,262,624
Equity-income	1,537,647	-	-	1,537,647
Balanced	2,179,981	-	-	2,179,981
Bond	300,585	-	-	300,585
Cash-equivalent	417,567	-	-	417,567
Target date	3,552,706	-	-	3,552,706
Total assets at fair value	$14,435,634	$ -	$ -	$ 14,435,634

Assets Measured at Fair Value at December 31, 2012:

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Growth	$ 2,562,055	$ -	$ -	$ 2,562,055
Growth-and-income	2,660,184	-	-	2,660,184
Equity-income	1,372,283	-	-	1,372,283
Balanced	1,853,721	-	-	1,853,721
Bond	301,470	-	-	301,470
Cash-equivalent	386,118	-	-	386,118
Target date	2,459,800	-	-	2,459,800
Total assets at fair value	$ 11,595,631	$ -	$ -	$ 11,595,631

F. INCOME TAX STATUS:

The Plan obtained its latest determination letter on January 7, 2010 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan Sponsor and the Plan's counsel believe the Plan is designed and currently operating in compliance with the applicable requirements of the IRC.

F. INCOME TAX STATUS (CONTINUED):

The authoritative accounting guidance requires the Plan Sponsor to evaluate uncertain tax positions taken by the Plan. The Plan Sponsor has concluded that as of December 31, 2013, there were no uncertain income tax positions taken or expected to be taken by the Plan. The Plan has not recognized any interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Currently, the 2010, 2011 and 2012 tax years are open and subject to examination by the Internal Revenue Service.

G. PLAN TERMINATION:

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

H. TRANSACTIONS WITH PARTIES-IN-INTEREST:

Capital Bank and Trust Company is the custodian of the Plan and holds all of the Plan's investments. Capital Bank and Trust Company is a party-in-interest of the Plan as defined by ERISA Section 3 (14) and accordingly, investment transactions in the respective funds are parties-in-interest transactions. Certain administrative expenses including legal and accounting and other professional fees relating to the maintenance of participant eligibility records are absorbed by the Company.

I. RISKS AND UNCERTAINTIES:

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

J. LOST OPPORTUNITY COST CONTRIBUTION:

The Plan made late employee contributions to the Plan during the years ended December 31, 2013 and 2012. The plan administrator calculated the lost opportunity cost to be $21 for those contributions relating to the year ended December 31, 2013. The Company will contribute the lost opportunity cost for the year ended December 31, 2013 to the Plan during 2014. The lost opportunity cost of $109 has been contributed to the Plan for those late contributions relating to the year ended December 31, 2012. A disclosure has been made on Form 5500, Schedule H, Page 4, line 4a that $23,129 and $87,820 of 2013 and 2012, respectively, employee contributions were not made within the time period described in 29 CFR 2510.3-102, which is considered a section 4975(a) prohibited transaction.

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #001)

SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS
(Form 5500 - Schedule H - Part IV, Item 4(a))

(See Independent Auditors' Report)

	Total that Constitute Nonexempt Prohibited Transactions				
Participant Contributions Transferred Late to Plan	**Contributions Not Corrected**	**Contributions Corrected Outside VFCP**	**Contributions Pending Correction in VFCP**	**Total Fully Corrected Under VFCP and PTE 2002-51**	**Lost Earnings**
December 31, 2013					
**	$ -	$ 23,129	$ -	$ 23,129	$ 21
December 31, 2012					
**	$ -	$ 87,820	$ -	$ 87,820	$ 109

** Represents there were no late participant loan repayments included

OHIO GRATINGS, INC.
401(k) PROFIT SHARING PLAN
(Employer Federal ID #34-1054715, Plan #001)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500 - Schedule H - Part IV, Item 4(i))

(See Independent Auditors' Report)

December 31, 2013

(a)	Identity of Issuer (b)	Description, including Number of Shares and Interest Rates (c)	Units (c)	Cost (d)	Current Value (e)
*	American Funds	Money Market Fund R6	417,566.700	**	$ 417,567
*	American Funds	New Perspective Fund R6	15,214.209	**	571,598
*	American Funds	Bond Fund of America R6	23,404.918	**	290,221
*	American Funds	American Balanced Fund R6	89,270.301	**	2,179,981
*	American Funds	EuroPacific Growth Fund R6	16,619.032	**	814,831
*	American Funds	Growth Fund of America R6	31,871.166	**	1,370,779
*	American Funds	Income Fund of America R6	74,366.158	**	1,535,661
*	American Funds	Small Cap World Fund R6	8,669.422	**	427,316
*	American Funds	Washington Mutual Fund R6	27,858.889	**	1,098,755
*	American Funds	Fundamental Investors R6	41,517.105	**	2,158,059
*	American Funds	2010 Target Date Fund R6	39,067.283	**	396,533
*	American Funds	2015 Target Date Fund R6	48,124.688	**	518,303
*	American Funds	2020 Target Date Fund R6	31,592.951	**	355,105
*	American Funds	2025 Target Date Fund R6	53,883.633	**	643,371
*	American Funds	2030 Target Date Fund R6	30,910.761	**	382,984
*	American Funds	2035 Target Date Fund R6	21,229.818	**	263,250
*	American Funds	2040 Target Date Fund R6	36,415.379	**	458,105
*	American Funds	2045 Target Date Fund R6	19,561.777	**	246,087
*	American Funds	2050 Target Date Fund R6	18,261.238	**	225,526
*	American Funds	2055 Target Date Fund R6	4,190.454	**	63,443
*	American Funds	Capital World Bond Fund R6	280.161	**	5,634
		PIMCO All Asset Instl	164.366	**	1,985
		PIMCO Total Return Instl	442.462	**	4,730
		Vanguard 500 Index Signal	41.291	**	5,810
	Notes receivable from participants		4.25%	-0-	293,062
					$14,728,696

* Indicates a party-in-interest.

****** Costs have been omitted due to participant-directed transactions under an individual account.