

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>AKWEN LTD SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>06/09/1997</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>06/09/1997</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>06/09/1997</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>AKWEN LTD</u> <u>3743 BOETTLER OAKS DRIVE, SUITE A</u> <u>UNIONTOWN, OH 44685</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-1526252</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>330-896-0742</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>722511</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-1526252</u>	2c Sponsor's telephone number <u>330-896-0742</u>	2d Business code (see instructions) <u>722511</u>	
2b Employer Identification Number (EIN) <u>31-1526252</u>					
2c Sponsor's telephone number <u>330-896-0742</u>					
2d Business code (see instructions) <u>722511</u>					

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. Signature of plan administrator	10/14/2014 Date	BRUCE OBENOUR 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		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	246
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	167
b Retired or separated participants receiving benefits		6b	2
c Other retired or separated participants entitled to future benefits.....		6c	10
d Subtotal. Add lines 6a , 6b , and 6c		6d	179
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	179
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	59
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3B 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) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning	01/01/2013	and ending	12/31/2013
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A Name of plan
AKWEN LTD SAVINGS PLAN

B Three-digit plan number (PN)	001
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500
AKWEN LTD

D Employer Identification Number (EIN)
31-1526252

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: **RELIANCE TRUST STABLE VALUE FUND**

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

c EIN-PN 46-6625485-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 130318
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan AKWEN LTD SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AKWEN LTD	D Employer Identification Number (EIN) 31-1526252	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	695	754
	(2) Participant contributions.....	1b(2)	3094	
	(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)	68620	78126
	(9) Value of interest in common/collective trusts	1c(9)	309222	130318
	(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)	751503	1133284
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1133134	1342482

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	3958	9083
k Total liabilities (add all amounts in lines 1g through 1j)	1k	3958	9083

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1129176	1333399
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	15013	
(B) Participants	2a(1)(B)	69781	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		84794

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)	3073	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3073

(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)	28816	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		28816

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	338286	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	325347	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		12939

(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)		3128
(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)		122731
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		255481

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	38879	
(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)		38879
f Corrective distributions (see instructions)	2f		7489
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)	4890	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		4890
j Total expenses. Add all expense amounts in column (b) and enter total	2j		51258

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		204223
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: SKODA MINOTTI

(2) EIN: 34-1945206

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		175000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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

A Name of plan <u>AKWEN LTD SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>AKWEN LTD</u>	D Employer Identification Number (EIN) <u>31-1526252</u>

Part I	Distributions
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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): <u>27-3169253</u>	
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 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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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
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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
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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.
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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): _____



AKWEN, LTD. SAVINGS PLAN

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

AKWEN, LTD. SAVINGS PLAN
YEARS ENDED DECEMBER 31, 2013 AND 2012

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INDEPENDENT AUDITORS' REPORT

TO THE PLAN ADMINISTRATOR
AKWEN, LTD. SAVINGS PLAN

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Akwen, Ltd. Savings Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplementary schedule. 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 certifications 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 on these financial statements.

Other Matter

The supplementary schedule of assets (held at end of year) as of December 31, 2013 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is 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 this supplementary 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 supplementary schedule, 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.

SKODA MINOTTI

A handwritten signature in cursive script that reads "Skoda Minotti".

Akron, Ohio
October 11, 2014

AKWEN, LTD. SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
INVESTMENTS, AT FAIR VALUE		
Registered investment companies	\$ 1,133,284	\$ 751,503
Common/collective trust	<u>130,318</u>	<u>309,222</u>
	<u>1,263,602</u>	<u>1,060,725</u>
RECEIVABLES		
Employer's contributions receivable	754	695
Participants' contributions receivable	-	3,094
Notes receivable from participants	<u>78,126</u>	<u>68,620</u>
	<u>78,880</u>	<u>72,409</u>
TOTAL ASSETS	1,342,482	1,133,134
EXCESS CONTRIBUTIONS PAYABLE	<u>(9,083)</u>	<u>(3,958)</u>
NET ASSETS AVAILABLE FOR BENEFITS, AT FAIR VALUE	1,333,399	1,129,176
ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR INTEREST IN A COMMON/COLLECTIVE TRUST RELATING TO FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS	<u>(1,434)</u>	<u>(16,244)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,331,965</u>	<u>\$ 1,112,932</u>

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

AKWEN, LTD. SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income		
Interest and dividends	\$ 16,864	\$ 19,057
Net appreciation in fair value of investments	165,560	102,717
	<u>182,424</u>	<u>121,774</u>
Contributions		
Participants'	69,781	77,842
Company's	15,013	18,086
	<u>84,794</u>	<u>95,928</u>
Other income	<u>3,073</u>	<u>2,639</u>
Total additions	<u>270,291</u>	<u>220,341</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	46,368	59,293
Administrative expenses	<u>4,890</u>	<u>5,988</u>
Total deductions	<u>51,258</u>	<u>65,281</u>
NET INCREASE	219,033	155,060
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	<u>1,112,932</u>	<u>957,872</u>
END OF YEAR	<u>\$ 1,331,965</u>	<u>\$ 1,112,932</u>

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

AKWEN, LTD. SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following brief description of the Akwen, Ltd. Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution retirement plan covering all non-leased employees of Akwen, Ltd. (the Company) who are not non-resident aliens, and who are not covered by a collective bargaining agreement. Eligible employees are able to participate after completing 1,000 hours of service with the Company within a 12 month period and having attained age 21. Eligible employees are permitted to enter the Plan on the first of January or July following the date of eligibility. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Eligible participants may elect to have up to 100% of their compensation contributed to the Plan through payroll reductions on a pre-tax basis or post-tax basis, as defined by the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants are able to direct their contributions into a variety of investment options offered by the Plan.

The Company will make matching contributions to participants' accounts equal to 25% of their contributions up to 6% of their compensation. Company matching contributions were \$14,259 and \$18,086 for the years ended December 31, 2013 and 2012, respectively. The Company may also make discretionary profit sharing contributions determined annually by the Company. There were no discretionary contributions for the years ended December 31, 2013 and 2012. Total annual contributions made to the Plan on behalf of any participant are subject to limitations imposed under the Internal Revenue Code (IRC).

The Company identified certain qualified compensation that was not included in the calculation of employee deferrals through December 31, 2013. The Company will be making corrective contributions to the Plan during 2014. The corrective contributions, totaling \$754, will be made using the self-correction method consisting of \$511 representing 50% of eligible employee deferrals, \$225 representing employer match contributions on 100% of employee deferrals, and \$18 of investment earnings on the total employee and employer contributions for that period. The corrective employee deferrals and investment earnings are reflected in the Company's contributions receivable in the 2013 Statement of Net Assets Available for Benefits. The corrective employer match contributions will be offset by Plan forfeitures.

AKWEN, LTD. SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (continued)

Participant Accounts

Each participant's account is credited with the participant's contributions, rollovers, the Company's matching contributions, an allocation of the Company's discretionary profit sharing contributions and any earnings thereon, and charged with an allocation of administrative expenses. The Company's discretionary profit sharing contributions are allocated to participant accounts based on the participant's proportionate share of total compensation paid to all participants. Administrative expenses are allocated based on participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Administrative Expenses

Administrative expenses are paid by the Plan or the Company, at the discretion of the Company.

Forfeitures

Forfeitures are created when participants terminate employment prior to becoming entitled to full benefits. Forfeitures are temporarily held in a suspense account maintained within the Plan and can be used to pay Plan administrative expenses or to reduce future Company contributions. At December 31, 2013 and 2012, forfeited, non-vested accounts totaled \$691 and \$16, respectively. In 2013 and 2012, forfeitures of \$519 and \$1,740, respectively, were used to offset administrative expenses. In 2013 and 2012, no forfeitures were used to offset the Company's matching contributions.

Vesting

Participants are immediately vested in their contributions and rollover contributions plus actual earnings thereon. Vesting in the Company's matching contributions and discretionary profit sharing contributions and earnings thereon is based on years of continuous service according to the schedule below. Participants are fully vested in their accounts upon death or disability.

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
2 years but less than 3	20%
3 years but less than 4	40%
4 years but less than 5	60%
5 years but less than 6	80%
6 years or more	100%

AKWEN, LTD. SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (continued)

Notes Receivable from Participants

Participants may borrow up to 50% of their vested account balance, from a minimum of \$1,000 up to a maximum of \$50,000. Notes receivable terms range from one to five years or longer for the purchase of a primary residence. Notes receivable are secured by the balance in the participant's account and bear interest at rates commensurate with the local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions. Interest income of \$3,073 and \$2,639 for years ended December 31, 2013 and 2012, respectively, has been recorded as other income in the accompanying Statements of Changes in Net Assets Available for Benefits.

Payment of Benefits

Upon termination of service due to death, disability, retirement, or separation of service from the Company, a participant is entitled to receive a distribution of his or her vested account in the form of a lump sum distribution or substantially equal installment payments. If the vested account balance is \$1,000 or less, the balance will be paid in the form of a lump-sum payment as soon as is administratively feasible following the event that entitles the participant to a distribution. A participant may also receive an in-service distribution if he or she experiences undue financial hardship, as defined by the Plan document.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a common/collective trust. Contract value is calculated based on contributions plus credited interest, less participant withdrawals and fees. The Statements of Net Assets Available for Benefits present the fair value of the common/collective trust as well as the adjustment from fair value to contract value relating to the common/collective trust. The Statements of Changes in Net Assets Available for Benefits are prepared on a contract value basis.

AKWEN, LTD. SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on the investments purchased 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. Delinquent participant loans are classified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein. Actual results may differ from those estimates.

Subsequent Events

The Company evaluated subsequent events through October 11, 2014, the date these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

3. INVESTMENTS

The following table presents the fair value of investments at December 31, 2013 and 2012. The investments and investment activity have been certified as complete and accurate by Mid Atlantic Trust Company, the custodian of the Plan, and have not been audited by the independent auditors. Individual investments that represent 5% or more of the Plan's net assets are separately identified.

AKWEN, LTD. SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS

3. INVESTMENTS (continued)

	<u>2013</u>	<u>2012</u>
Common/collective trust		
Reliance Trust Stable Value Fund*	\$ 128,884	\$ 292,978
Registered investment companies		
American Funds EuroPacific Growth Fund	85,365	71,842
PIMCO Total Return Fund	82,712	83,563
T. Rowe Price Retirement 2020 Fund	283,242	67,475
T. Rowe Price Retirement 2030 Fund	305,126	216,009
T. Rowe Price Retirement 2040 Fund	99,296	83,566
Other registered investment companies	<u>277,543</u>	<u>229,048</u>
	<u>1,133,284</u>	<u>751,503</u>
	<u>\$ 1,262,168</u>	<u>\$ 1,044,481</u>

*This amount represents contract value for this investment.

During 2013 and 2012, the Plan's investments (including gains and losses on investments purchased and sold, as well as held during the year) appreciated in value by \$165,560 and \$102,717, respectively.

4. FAIR VALUE MEASUREMENTS

GAAP 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. It applies to fair value measurements already required or permitted by existing standards. 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 used in valuation models (Level 3 measurements). The three levels of the fair value hierarchy under GAAP 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 – Quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in inactive markets. Level 2 inputs include those other than quoted prices that are observable for the asset or liability. Level 2 inputs are derived principally from, or corroborated by, observable market data by correlation or other means. If the asset or liability has a specified 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.

AKWEN, LTD. SAVINGS PLAN

NOTES TO THE FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS (continued)

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

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

Registered investment companies – Valued at quoted market prices.

Common/collective trust – Valued based on the market value of the fund's underlying investments.

The preceding methods 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 methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Registered investment companies			
Balanced funds	\$ 51,228	\$ -	\$ 51,228
Bond funds	86,696	-	86,696
Government fund	6,340	-	6,340
International funds	115,687	-	115,687
Large cap funds	81,138	-	81,138
Mid cap funds	34,931	-	34,931
Sector fund	36,898	-	36,898
Small cap funds	28,828	-	28,828
Target date funds	691,538	-	691,538
Common/collective trust			
Stable value fund	<u>-</u>	<u>130,318</u>	<u>130,318</u>
Total assets at fair value	<u>\$ 1,133,284</u>	<u>\$ 130,318</u>	<u>\$ 1,263,602</u>

AKWEN, LTD. SAVINGS PLAN

NOTES TO THE FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS (continued)

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Registered investment companies			
Balanced funds	\$ 41,302	\$ -	\$ 41,302
Bond funds	87,654	-	87,654
Government fund	6,327	-	6,327
International funds	97,991	-	97,991
Large cap funds	64,608	-	64,608
Mid cap funds	27,332	-	27,332
Sector fund	35,890	-	35,890
Small cap funds	20,401	-	20,401
Target date funds	369,998	-	369,998
Common/collective trust			
Stable value fund	-	309,222	309,222
Total assets at fair value	<u>\$ 751,503</u>	<u>\$ 309,222</u>	<u>\$ 1,060,725</u>

5. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan is invested in the Reliance Trust Stable Value Fund (common/collective trust) a fully benefit-responsive investment contract through Mid Atlantic Trust Company. The common/collective trust primarily invests in a variety of investment contracts and other investment products with similar characteristics.

The existence of certain conditions can limit the common/collective trust's ability to transact at contract value with the issuers of its investment contracts. Examples of such events include, but are not limited to, certain wrap agreement and separate account contract termination provisions, and withdrawals associated with certain events which are not in the ordinary course of fund operations and are determined by the issuer to have a material adverse effect on the issuer's financial interest. The Plan administrator believes the occurrence of such events that would also limit the Plan's ability to transact at contract value with Plan participants is not probable and no impairment is applicable as of the date of these financial statements.

The interest rate is reset periodically as market conditions change. The following is the average and crediting interest rates for the common/collective trust:

	<u>2013</u>	<u>2012</u>
Average interest rate	(1.36%)	5.37%
Crediting interest rate	2.45%	2.93%

AKWEN, LTD. SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS

6. TAX STATUS

The Company adopted a Prototype Non-Standardized Profit Sharing Plan with a cash or deferral arrangement, which received a favorable opinion letter from the Internal Revenue Service (IRS) on March 31, 2008, which stated that the Plan and related trust were designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) 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 asset) 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 the year ended December 31, 2010.

7. 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, all participants will become 100% vested in their account balances.

8. 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 Statements of Net Assets Available for Benefits.

AKWEN, LTD. SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS

9. RECONCILIATION TO FORM 5500

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

	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 1,331,965	\$ 1,112,932
Plus: Adjustment from contract value to fair value for interest in a common collective trust relating to fully benefit-responsive investment contracts	<u>1,434</u>	<u>16,244</u>
Net assets available for benefits per the Form 5500	<u>\$ 1,333,399</u>	<u>\$ 1,129,176</u>

The following is a reconciliation of investment income per the financial statements to the Form 5500 for the year ended December 31:

	<u>2013</u>	<u>2012</u>
Investment income per the financial statements	\$ 182,424	\$ 121,774
Plus: Current year adjustments from contract value to fair value for interest in a common collective trust relating to fully benefit-responsive investment contracts	1,434	16,244
Less: Prior year adjustments from contract value to fair value for interest in a common collective trust relating to fully benefit-responsive investment contracts	(16,244)	-
Plus: Other income per the financial statements	<u>3,073</u>	<u>2,639</u>
Investment income per the Form 5500	<u>\$ 170,687</u>	<u>\$ 140,657</u>

AKWEN, LTD. SAVINGS PLAN

PLAN NUMBER: 001

EIN: 31-1526252

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

DECEMBER 31, 2013

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value
Registered investment companies			
	American Funds EuroPacific Growth Fund	1,742 shares	\$ 85,365
	BlackRock Global Allocation Fund	370 shares	7,906
	JP Morgan Large Cap Growth Fund	1,496 shares	47,545
	PIMCO Total Return Fund	7,737 shares	82,712
	T. Rowe Price Real Estate Fund	1,739 shares	36,898
	T. Rowe Price Retirement 2010 Fund	217 shares	3,875
	T. Rowe Price Retirement 2020 Fund	13,891 shares	283,242
	T. Rowe Price Retirement 2030 Fund	13,501 shares	305,126
	T. Rowe Price Retirement 2040 Fund	4,241 shares	99,296
	T. Rowe Price Retirement Income Fund	214 shares	3,164
	Vanguard Developed Markets Index Fund	1,937 shares	22,415
	Vanguard Growth Index Fund	61 shares	2,924
	Vanguard LifeStrategy Conservative Growth Fund	626 shares	11,313
	Vanguard LifeStrategy Growth Fund	541 shares	14,950
	Vanguard LifeStrategy Moderate Growth Fund	943 shares	21,801
	Vanguard Mid-Cap Index Fund	1,163 shares	34,931
	Vanguard Short-term Federal Fund	592 shares	6,340
	Vanguard Small Capitalization Growth Index Fund	238 shares	8,196
	Vanguard Small Capitalization Index Fund	334 shares	17,624
	Vanguard Small Capitalization Value Fund	128 shares	3,008
	Vanguard Total Bond Market Index Fund	377 shares	3,984
	Vanguard Value Index Fund	1,029 shares	30,669
Common/collective trust			
*	Reliance Trust Stable Value Fund	843 shares	130,318
* Notes receivable from participants			
		Various maturities due through 2028; interest rates ranging from 4.25% to 5.37%	78,126
			<u>\$ 1,341,728</u>

* Parties-in-interest

See the Independent Auditors' Report.

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
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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 single-employer plan;	☐ a multiple-employer plan; or ☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report; ☐ an amended return/report;	☐ the final return/report; ☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558; ☐ special extension (enter description)	☐ automatic extension;	☐ the DFVC program;

Part II Basic Plan Information—enter all requested information			
1a Name of plan AKWEN LTD SAVINGS PLAN		1b Three-digit plan number (PN) ►	001
		1c Effective date of plan	06/09/1997
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) AKWEN LTD 3743 BOETTLER OAKS DRIVE, SUITE A UNIONTOWN OH 44685	2b Employer Identification Number (EIN) 31-1526252 2c Sponsor's telephone number (330) 896-0742 2d Business code (see instructions) 722511		

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	 Signature of plan administrator	10/13/14 Date	BRUCE OBENOUR Enter name of individual signing as plan administrator
SIGN HERE	 Signature of employer/plan sponsor	10/13/14 Date	BRUCE OBENOUR 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)

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

Form 5500 (2013)
v. 130118

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name AKWEN LTD SAVINGS PLAN

EIN: 31-1526252

Plan Sponsor's Name AKWEN LTD

PN: 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
	PLAN LOANS	PARTICIPANT LOANS		78,126
	BLACKROCK GLOBAL ALLOCATION	MUTUAL FUND		7,907
	VANGUARD SMALL CAP INDEX	MUTUAL FUND		17,624
	JPMORGAN LARGE CAP GROWTH	MUTUAL FUND		47,545
	PIMCO TOTAL RETURN R	MUTUAL FUND		82,712
	RELIANCE TRUST STABLE VALUE FUND	COMMON/COLLECTIVE TRUST		130,318
	EUROPACIFIC GROWTH FUND	MUTUAL FUND		85,365

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name AKWEN LTD SAVINGS PLAN

EIN: 31-1526252

Plan Sponsor's Name AKWEN LTD

PN: 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
	T. ROWE PRICE RETIREMENT 2010	MUTUAL FUND		3,874
	T. ROWE PRICE RETIREMENT 2020	MUTUAL FUND		283,242
	T. ROWE PRICE RETIREMENT 2030	MUTUAL FUND		305,126
	T. ROWE PRICE RETIREMENT 2040	MUTUAL FUND		99,296
	T. ROWE PRICE REAL ESTATE	MUTUAL FUND		36,898
	T. ROWE PRICE RETIREMENT INCOME	MUTUAL FUND		3,164
	VANGUARD LIFE STRATEGY GROWTH	MUTUAL FUND		14,950

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name AKWEN LTD SAVINGS PLAN

EIN: 31-1526252

Plan Sponsor's Name AKWEN LTD

PN: 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
	VANGAURD TOTAL BOND MARKET INDEX	MUTUAL FUND		3,984
	VANGUARD DEVELOPED MKTS IDX FUND	MUTUAL FUND		22,415
	VANGUARD GROWTH INDEX FUND	MUTUAL FUND		2,924
	MID CAP INDEX	MUTUAL FUND		34,931
	VANGUARD SMALL CAP GROWTH INDEX	MUTUAL FUND		8,196
	VANGUARD SMALL CAP VALUE INDEX	MUTUAL FUND		3,008
	VANGAURD VALUE INDEX	MUTUAL FUND		30,669

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name AKWEN LTD SAVINGS PLAN

EIN: 31-1526252

Plan Sponsor's Name AKWEN LTD

PN: 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
	VANGAURD LIFESTRATEGY CONS GROWTH	MUTUAL FUND		11,313
	VANGUARD SHORT TERM FEDERAL	MUTUAL FUND		6,340
	VANGUARD LIFESTRATEGY MOD GROWTH	MUTUAL FUND		21,801