

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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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>SPECTRUM ORTHOPAEDICS, INC. PROFIT SHARING PLAN AND TRUST</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SPECTRUM ORTHOPAEDICS, INC.</u> <u>2600 TUSCARAWAS W. AVE</u> <u>SUITE 300</u> <u>CANTON, OH 44708</u>		1c Effective date of plan <u>10/01/1989</u> 2b Employer Identification Number (EIN) <u>34-1032526</u> 2c Sponsor's telephone number <u>330-455-0581</u> 2d Business code (see instructions) <u>621111</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.	<u>10/14/2014</u>	<u>VICKI MURRAY</u>
	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		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	195
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	160
b Retired or separated participants receiving benefits		6b	2
c Other retired or separated participants entitled to future benefits		6c	46
d Subtotal. Add lines 6a , 6b , and 6c		6d	208
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	1
f Total. Add lines 6d and 6e		6f	209
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	202
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	2
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 2T 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)	

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

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

A Name of plan <u>SPECTRUM ORTHOPAEDICS, INC. PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPECTRUM ORTHOPAEDICS, INC.</u>	D Employer Identification Number (EIN) <u>34-1032526</u>

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
FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Enter name and EIN or address of person who provided you disclosure 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)

NFP SECURITIES INC

23-2384840

(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 61	ADVISOR	22141	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

FOUR FIFTEEN GROUP

34-1032526

(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?
10	ACCOUNTANT/AUDITOR	8550	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60 64 65	RECORDKEEPER	125	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NFP SECURITIES INC	61	0
(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.	
COL MAR FOCUSED EQ Z - COLUMBIA MG 13-2953455	\$0-<\$3M=1.00%, \$3M-<\$50M=0.50%, \$50M+=0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NFP SECURITIES INC	61	0
(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.	
OPPHMR INTL GRTH Y - OPPENHEIMERFU 13-2953455	\$5M+=0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
COL MAR FOCUSED EQ Z - COLUMBIA MG P.O. BOX 8081 BOSTON, MA 02266	0.25%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
INVS COMSTOCK Y - INVESCO INVESTME 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
JPM LG CAP GRTH SEL - BOSTON FINAN 330 W. 9TH STREET KANSAS CITY, MO 66160	0.25%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
OPPHMR INTL GRTH Y - OFI GLOBAL AS TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET, 14TH FLOOR NEW YORK, NY 10281	0.25%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
RS PARTNERS A - BOSTON FINANCIAL D P.O. BOX 8480 BOSTON, MA 02266	0.25%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
SCOUT MID CAP - UMB FUND SERVICES 39-1657495	0.25%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
TEMPLETON FOREIGN AD - FRANKLIN TE 94-3167260	0.25%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
TRP DIV GROWTH ADV - T. ROWE PRICE 52-2269240	0.40%	
(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

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:

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>SPECTRUM ORTHOPAEDICS, INC. PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPECTRUM ORTHOPAEDICS, INC.</u>	D Employer Identification Number (EIN) <u>34-1032526</u>	

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	0	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	0	0
	(2) Participant contributions.....	1b(2)	0	0
	(3) Other.....	1b(3)	0	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	85854	122290
	(2) U.S. Government securities	1c(2)	0	0
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	0	0
	(B) All other.....	1c(3)(B)	0	0
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)	0	0
	(B) Common.....	1c(4)(B)	0	0
	(5) Partnership/joint venture interests	1c(5)	0	0
	(6) Real estate (other than employer real property).....	1c(6)	0	0
	(7) Loans (other than to participants)	1c(7)	0	0
	(8) Participant loans.....	1c(8)	0	0
	(9) Value of interest in common/collective trusts	1c(9)	480077	559711
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(11) Value of interest in master trust investment accounts	1c(11)	0	0
	(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	9661454	12312238
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	10227385	12994239

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	10227385	12994239
---	-----------	----------	----------

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)	687566	
(B) Participants	2a(1)(B)	466218	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1153784

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	10	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		10

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	659508	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		659508

(3) Rents	2b(3)		0
-----------------	--------------	--	---

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		-551
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1533257
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		3346008

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	548336	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		548336
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	30818	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		30818
j Total expenses. Add all expense amounts in column (b) and enter total	2j		579154

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2766854
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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: THE 415 GROUP

(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:

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		2999
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		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?		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.		X	

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>SPECTRUM ORTHOPAEDICS, INC. PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPECTRUM ORTHOPAEDICS, INC.</u>	D Employer Identification Number (EIN) <u>34-1032526</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</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)
----------------	--

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
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

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): _____

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
YEARS ENDED DECEMBER 31, 2013 AND 2012**

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES**

YEARS ENDED DECEMBER 31, 2013 AND 2012

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INDEPENDENT AUDITORS' REPORT

**Board of Directors
Spectrum Orthopaedics, Inc,
Profit Sharing Plan and Trust
Canton, Ohio**

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of **Spectrum Orthopaedics, Inc. Profit Sharing Plan and Trust** (Employer Federal ID #34-1032526, 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

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 investment information summarized in Note C, which was certified Fidelity Management Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental 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 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 on these financial statements.

Other Matter

The supplemental schedule of Delinquent Participant Contributions and Schedule of Assets Held at End of Year is required by the Department of Labor's 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 disclosed in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule 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.

A handwritten signature in black ink that reads "Fair - Fifteen Group". The script is cursive and fluid.

Certified Public Accountants

**Canton, Ohio
September 30, 2014**

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, 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	\$ 12,312,238	\$ 9,661,454
Money market fund	122,290	85,854
Common collective trust	559,711	480,077
	<hr/>	<hr/>
Total investments	12,994,239	10,227,385
Contribution receivables:		
Employer	614,372	687,012
Employees	2,999	54,303
	<hr/>	<hr/>
Total receivables	617,371	741,315
	<hr/>	<hr/>
Total assets	13,611,610	10,968,700
LIABILITIES	<hr/>	<hr/>
	-	-
NET ASSETS (at fair value)	13,611,610	10,968,700
Adjustment from fair value to contract value for the fully benefit-responsive investment contract	<hr/>	<hr/>
	(10,654)	(16,078)
	<hr/>	<hr/>
NET ASSETS AVAILABLE FOR BENEFITS	\$ 13,600,956	\$ 10,952,622
	<hr/>	<hr/>

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

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, 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	\$ 1,533,257
Interest and dividends	664,368
Other	23
	<u>2,197,648</u>
Contributions:	
Employer	614,926
Employees	414,914
Rollovers	-
	<u>1,029,840</u>
Total additions	3,227,488
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefit payments	(548,336)
Administrative expenses	(30,818)
Total deductions	<u>(579,154)</u>
NET INCREASE	2,648,334
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	<u>10,952,622</u>
End of year	<u><u>\$ 13,600,956</u></u>

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

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

A. DESCRIPTION OF THE PLAN:

The following description of the Spectrum Orthopaedics, Inc. Profit Sharing Plan and Trust (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 - The Plan is a profit sharing plan with a salary deferral feature established for the benefit of the employees of Spectrum Orthopaedics, Inc. (“Plan Sponsor”) who must be 21 years of age or older to be eligible for deferral and additionally complete one year of service by the end of a twelve month period, in which they must have completed 1,000 hours of service, to participate in any employer contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Contributions - Each participant is permitted to make elective deferrals up to 100% of their compensation, up to the maximum amount permitted by law and not less than 1% of their compensation, as defined by the Plan. Contributions may be made on a pre-tax basis or on an after tax basis through a Roth deferral option. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

The Plan also provides for a Qualified Automatic Contribution Arrangement (“QACA”), unless elected otherwise, and provides for age based funds as the investment default option. As part of the QACA, the Plan Sponsor must make a QACA Nonelective Employer Contribution to each eligible active participant in an amount ranging from 3% to 25% of the active participant’s compensation. For the year ended December 31, 2013, the Plan Sponsor elected to not contribute for the QACA Nonelective Employer Contribution.

In addition, the Plan Sponsor has the option to make a profit sharing contribution of which the amount is at the discretion of the Plan Sponsor. The discretionary profit sharing contribution was \$614,372 for the year ended December 31, 2013. Participants direct the investment of all contributions into certain individual investment options offered by the Plan. All contributions are limited to the maximum allowed as a deduction under the Internal Revenue Code.

Participant Accounts - An account is maintained in the name of each participant. Each participant’s account is credited with the participant’s contribution, an allocation of the Plan Sponsor’s contributions and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account. As of December 31, 2013 and 2012, approximately \$231,603 and \$977,576 respectively, was 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.

Investment Options - Upon enrollment in the Plan, a participant may direct employee and employer contributions into various investment options, each with varying investment objectives. Participants may change their investment options any time during the plan year.

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Forfeitures - Discretionary contributions and matching contributions that are forfeited will be used to pay for administrative expenses incurred by the Plan. The portion of forfeitures not used to pay administrative expenses may be used to reduce any employer discretionary or matching contributions. During the year ended December 31, 2013, \$8,550 was paid for administrative expenses from the forfeitures account. As of December 31, 2013 and 2012, forfeitures available were \$15,405 and \$18,888, respectively.

Payment of Benefits - On termination of service, a participant having a balance of more than \$1,000 may elect to receive either a lump-sum or monthly distribution or a direct rollover distribution. A participant having less than a \$1,000 balance may take a lump-sum distribution or a direct rollover distribution. If no election is made, a lump sum distribution will automatically be made not less than 30 days and not more than 90 days from the time the participant terminates and receives the proper notice. Non-terminated employees may make withdrawals 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.

Vesting - A participant is fully vested immediately in elective wage deferrals and amounts rolled over from other plans. Vesting for employer matching contributions and employer discretionary contributions is as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 2	0%
2	100%

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Reporting - The accompanying financial statements were prepared using the accrual method of accounting. The participants' statements, certified trust statements and Annual Return/Report of Employee Benefit Plan - Form 5500 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, certified trust statements, and Form 5500 and the amounts shown in the financial statements which are principally caused by contributions receivable and the adjustments for the fully benefit-responsive guaranteed investment contract.

Valuation of Investments and Income Recognition - The Plan's investments are stated at fair value as determined by the custodian using quoted market prices and other available information. The Plan's fully benefit-responsive investment contract is valued at contract value (Note D). 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.

Administrative Expenses - Certain administrative expenses of the Plan are paid by the Plan Sponsor.

Payment of Benefits - Benefits are recorded when paid.

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Subsequent Events - The Plan Sponsor has evaluated subsequent events through September 30, 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 administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

C. INVESTMENTS:

Information including investments held as shown on the statements of net assets available for benefits, and interest and dividend income and net appreciation 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 the Fidelity Management Trust Company ("Fidelity"), the custodian 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. That information, which represents 5% or more of net plan assets and was certified as complete and accurate by the custodian, is summarized as follows:

	December 31,	
	<u>2013</u>	<u>2012</u>
Fidelity Advisor Freedom 2020	\$ 2,965,011	\$ 2,846,311
Fidelity Advisor New Insights	1,152,605	942,291
Oppenheimer International Growth	735,635	**
SPTN 500 Index	1,130,542	791,589

** not 5% of assets in specified year

D. GUARANTEED INVESTMENT CONTRACT:

In 2005, the Plan entered into a fully benefit-responsive investment contract with Fidelity. Fidelity maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Fidelity, represents contributions made under the contract, plus earnings, less participant withdrawals or transfers of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

D. GUARANTEED INVESTMENT CONTRACT (CONTINUED):

Certain events limit the ability of the Plan to transact at the contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to plan's prohibition on competing investment options or deletions of equity wash provisions, (3) bankruptcy of the plan Sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction under the Employee Retirement Income Security Act of 1974. The plan administrator does not believe that the occurrence of any such valuation event, which would limit the Plan's ability to transact at contract value with participants, is probable. The guaranteed investment contract does not permit Fidelity to terminate the agreement prior to the scheduled maturity date.

The following table sets forth the average yields for the years ended December 31 as follows:

	<u>2013</u>	<u>2012</u>
Average yields:		
Based on actual earnings	1.70%	1.72%
Based on interest rate credited to participants	1.01%	1.19%

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 other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

E. FAIR VALUE MEASUREMENTS (CONTINUED):

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 or 2012.

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

Money market fund: Money market accounts are stated at cost, which approximates fair value.

Common collective trust: Valued at net asset value (NAV) by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

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 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:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large – cap fund	\$ 3,490,856	\$ -	\$ -	\$ 3,490,856
Mid – cap fund	1,250,640	-	-	1,250,640
Small – cap fund	349,973	-	-	349,973
International fund	1,043,808	-	-	1,043,808
Specialty fund	295,268	-	-	295,268
Blended fund	4,864,198	-	-	4,864,198
Income fund	1,017,495	-	-	1,017,495
Money market funds	122,290	-	-	122,290
Common collective trust – Guaranteed Investment contract	<u>-</u>	<u>559,711</u>	<u>-</u>	<u>559,711</u>
Total assets at fair value	<u>\$ 12,434,528</u>	<u>\$ 559,711</u>	<u>\$ -</u>	<u>\$12,994,239</u>

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

E. FAIR VALUE MEASUREMENTS (CONTINUED):

Assets Measured at Fair Value at December 31, 2012:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large – cap fund	\$ 2,496,740	\$ -	\$ -	\$ 2,496,740
Mid – cap fund	881,848	-	-	881,848
Small – cap fund	171,877	-	-	171,877
International fund	712,202	-	-	712,202
Specialty fund	248,897	-	-	248,897
Blended fund	4,362,973	-	-	4,362,973
Income fund	786,917	-	-	786,917
Money market funds	85,854	-	-	85,854
Common collective trust - Guaranteed Investment contract	<u>-</u>	<u>480,077</u>	<u>-</u>	<u>480,077</u>
Total assets at fair value	<u>\$ 9,747,308</u>	<u>\$ 480,077</u>	<u>\$ -</u>	<u>\$10,227,385</u>

F. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Plan Sponsor 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.

G. INCOME TAX STATUS:

The Plan has adopted a non-standardized, prototype plan document sponsored by Fidelity Management & Research Co. The prototype plan obtained a determination letter dated March 31, 2008, in which the Internal Revenue Service (“IRS”) stated that the prototype 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 administrator believes that the Plan is designed and currently operating in compliance with the applicable requirements of the IRC.

The authoritative accounting guidance requires the plan administrator to evaluate uncertain tax positions taken by the Plan. The plan administrator 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 IRS.

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

H. TRANSACTIONS WITH PARTIES-IN-INTEREST:

Fidelity Management Trust Company is the custodian of the Plan and holds all of the Plan's investments. Fidelity Management Trust Company is a party-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses 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. The plan administrator calculated the lost opportunity cost to be \$116 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. A disclosure has been made on Form 5500, Schedule H, Page 4, line 4a that \$2,999 of 2013 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. All prohibited transactions have been corrected subsequent to the date of these financial statements.

J. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits per the accompanying financial statements to the amounts reported in Form 5500.

	December 31,	
	<u>2013</u>	<u>2012</u>
Net assets available for benefits as presented in these financial statements	\$ 13,600,956	\$ 10,952,622
Adjustments for contribution receivables	(617,371)	(741,315)
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>10,654</u>	<u>16,078</u>
Net assets available for benefits as presented on Form 5500	<u>\$ 12,994,239</u>	<u>\$ 10,227,385</u>

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

K. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (CONTINUED):

The following is a reconciliation of contributions and net investment gain reported in the accompanying statement of changes in net assets for benefits to the amounts reported in Form 5500.

	Year Ended December 31,	
	<u>2013</u>	<u>2012</u>
Net increase in net assets available for benefits as presented in these financial statements	\$ 2,648,653	\$ 1,152,445
Adjustments for contribution receivables	123,625	(201,081)
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>(5,424)</u>	<u>1,189</u>
Net increase in net assets available for benefits as presented on Form 5500	<u>\$ 2,766,854</u>	<u>\$ 952,553</u>

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

**SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS
(Form 5500 - Schedule H - Part IV, Line 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 **	\$ -	\$ 2,999	\$ -	\$ -	116

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, 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 Issue and Description of Investment (b)	Description, including Number of Shares (c)	Units (c)	Cost (d)	Current Value (e)
*	Fidelity	Fidelity Prime Fund	122,289.600	**	\$ 122,290
*	Fidelity	Col Mar Focused Equity	13,776.191	**	292,606
*	Fidelity	Van Kampen Comstock	23,160.151	**	550,517
*	Fidelity	RS Partners Fund	5,080.498	**	203,677
*	Fidelity	Templeton Foreign	37,581.763	**	308,170
*	Fidelity	Scout Mid Cap	30,345.629	**	540,456
*	Fidelity	Trp Div Growth	3,050.118	**	102,514
*	Fidelity	Oppenheimer International Growth	19,277.701	**	735,637
*	Fidelity	Fidelity Advisor Freedom Inc	23.982	**	266
*	Fidelity	Fidelity Advisor Leveraged Company Stock	4,303.019	**	233,353
*	Fidelity	Fidelity Advisor Technology	8,240.794	**	295,268
*	Fidelity	Fidelity Advisor High Income Advantage	12,755.322	**	128,701
*	Fidelity	Fidelity Advisor Strategic Income	51,043.418	**	625,792
*	Fidelity	Fidelity Advisor Small Cap	4,927.450	**	146,296
*	Fidelity	Fidelity Advisor New Insights	43,071.922	**	1,152,605
*	Fidelity	Fidelity Advisor Mid Cap II Fund	11,525.128	**	243,872
*	Fidelity	Fidelity Advisor Stable Value	549,057.450	**	549,057
*	Fidelity	Fidelity Advisor Strategic Div Income	28,990.222	**	406,153
*	Fidelity	Fidelity Advisor Total Bond	25,240.068	**	263,001
*	Fidelity	JPM LG Cap Growth	8,246.451	**	262,072
*	Fidelity	SPTN 500 Index	17,262.813	**	1,130,542
*	Fidelity	SPTN Mid Cap Index	14,725.652	**	232,960
*	Fidelity	Fidelity Advisor Freedom 2005	166.148	**	2,009
*	Fidelity	Fidelity Advisor Freedom 2010	643.705	**	8,233
*	Fidelity	Fidelity Advisor Freedom 2015	9,200.064	**	117,669
*	Fidelity	Fidelity Advisor Freedom 2020	220,446.905	**	2,965,011
*	Fidelity	Fidelity Advisor Freedom 2025	17,085.324	**	226,381
*	Fidelity	Fidelity Advisor Freedom 2030	19,959.466	**	280,231
*	Fidelity	Fidelity Advisor Freedom 2035	10,940.672	**	147,152
*	Fidelity	Fidelity Advisor Freedom 2040	19,113.448	**	275,616
*	Fidelity	Fidelity Advisor Freedom 2045	24,310.827	**	273,011
*	Fidelity	Fidelity Advisor Freedom 2050	12,415.263	**	138,678
*	Fidelity	Fidelity Advisor Freedom 2055	2,050.772	**	23,789
					<u>\$ 12,983,585</u>

* Indicates a party-in-interest - Fidelity Management Trust Company ("Fidelity").

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

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
YEARS ENDED DECEMBER 31, 2013 AND 2012**

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES**

YEARS ENDED DECEMBER 31, 2013 AND 2012

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INDEPENDENT AUDITORS' REPORT

**Board of Directors
Spectrum Orthopaedics, Inc,
Profit Sharing Plan and Trust
Canton, Ohio**

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of **Spectrum Orthopaedics, Inc. Profit Sharing Plan and Trust** (Employer Federal ID #34-1032526, 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

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 investment information summarized in Note C, which was certified Fidelity Management Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental 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 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 on these financial statements.

Other Matter

The supplemental schedule of Delinquent Participant Contributions and Schedule of Assets Held at End of Year is required by the Department of Labor's 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 disclosed in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule 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.

A handwritten signature in black ink that reads "Fair - Fifteen Group". The script is cursive and fluid.

Certified Public Accountants

**Canton, Ohio
September 30, 2014**

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, 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	\$ 12,312,238	\$ 9,661,454
Money market fund	122,290	85,854
Common collective trust	559,711	480,077
	<hr/>	<hr/>
Total investments	12,994,239	10,227,385
Contribution receivables:		
Employer	614,372	687,012
Employees	2,999	54,303
	<hr/>	<hr/>
Total receivables	617,371	741,315
	<hr/>	<hr/>
Total assets	13,611,610	10,968,700
LIABILITIES	<hr/>	<hr/>
	-	-
NET ASSETS (at fair value)	13,611,610	10,968,700
Adjustment from fair value to contract value for the fully benefit-responsive investment contract	<hr/>	<hr/>
	(10,654)	(16,078)
	<hr/>	<hr/>
NET ASSETS AVAILABLE FOR BENEFITS	\$ 13,600,956	\$ 10,952,622
	<hr/> <hr/>	<hr/> <hr/>

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

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, 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	\$ 1,533,257
Interest and dividends	664,368
Other	23
	<u>2,197,648</u>
Contributions:	
Employer	614,926
Employees	414,914
Rollovers	-
	<u>1,029,840</u>
Total additions	3,227,488
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefit payments	(548,336)
Administrative expenses	(30,818)
Total deductions	<u>(579,154)</u>
NET INCREASE	2,648,334
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	<u>10,952,622</u>
End of year	<u><u>\$ 13,600,956</u></u>

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

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

A. DESCRIPTION OF THE PLAN:

The following description of the Spectrum Orthopaedics, Inc. Profit Sharing Plan and Trust (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 - The Plan is a profit sharing plan with a salary deferral feature established for the benefit of the employees of Spectrum Orthopaedics, Inc. (“Plan Sponsor”) who must be 21 years of age or older to be eligible for deferral and additionally complete one year of service by the end of a twelve month period, in which they must have completed 1,000 hours of service, to participate in any employer contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Contributions - Each participant is permitted to make elective deferrals up to 100% of their compensation, up to the maximum amount permitted by law and not less than 1% of their compensation, as defined by the Plan. Contributions may be made on a pre-tax basis or on an after tax basis through a Roth deferral option. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

The Plan also provides for a Qualified Automatic Contribution Arrangement (“QACA”), unless elected otherwise, and provides for age based funds as the investment default option. As part of the QACA, the Plan Sponsor must make a QACA Nonelective Employer Contribution to each eligible active participant in an amount ranging from 3% to 25% of the active participant’s compensation. For the year ended December 31, 2013, the Plan Sponsor elected to not contribute for the QACA Nonelective Employer Contribution.

In addition, the Plan Sponsor has the option to make a profit sharing contribution of which the amount is at the discretion of the Plan Sponsor. The discretionary profit sharing contribution was \$614,372 for the year ended December 31, 2013. Participants direct the investment of all contributions into certain individual investment options offered by the Plan. All contributions are limited to the maximum allowed as a deduction under the Internal Revenue Code.

Participant Accounts - An account is maintained in the name of each participant. Each participant’s account is credited with the participant’s contribution, an allocation of the Plan Sponsor’s contributions and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account. As of December 31, 2013 and 2012, approximately \$231,603 and \$977,576 respectively, was 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.

Investment Options - Upon enrollment in the Plan, a participant may direct employee and employer contributions into various investment options, each with varying investment objectives. Participants may change their investment options any time during the plan year.

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Forfeitures - Discretionary contributions and matching contributions that are forfeited will be used to pay for administrative expenses incurred by the Plan. The portion of forfeitures not used to pay administrative expenses may be used to reduce any employer discretionary or matching contributions. During the year ended December 31, 2013, \$8,550 was paid for administrative expenses from the forfeitures account. As of December 31, 2013 and 2012, forfeitures available were \$15,405 and \$18,888, respectively.

Payment of Benefits - On termination of service, a participant having a balance of more than \$1,000 may elect to receive either a lump-sum or monthly distribution or a direct rollover distribution. A participant having less than a \$1,000 balance may take a lump-sum distribution or a direct rollover distribution. If no election is made, a lump sum distribution will automatically be made not less than 30 days and not more than 90 days from the time the participant terminates and receives the proper notice. Non-terminated employees may make withdrawals 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.

Vesting - A participant is fully vested immediately in elective wage deferrals and amounts rolled over from other plans. Vesting for employer matching contributions and employer discretionary contributions is as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 2	0%
2	100%

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Reporting - The accompanying financial statements were prepared using the accrual method of accounting. The participants' statements, certified trust statements and Annual Return/Report of Employee Benefit Plan - Form 5500 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, certified trust statements, and Form 5500 and the amounts shown in the financial statements which are principally caused by contributions receivable and the adjustments for the fully benefit-responsive guaranteed investment contract.

Valuation of Investments and Income Recognition - The Plan's investments are stated at fair value as determined by the custodian using quoted market prices and other available information. The Plan's fully benefit-responsive investment contract is valued at contract value (Note D). 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.

Administrative Expenses - Certain administrative expenses of the Plan are paid by the Plan Sponsor.

Payment of Benefits - Benefits are recorded when paid.

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Subsequent Events - The Plan Sponsor has evaluated subsequent events through September 30, 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 administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

C. INVESTMENTS:

Information including investments held as shown on the statements of net assets available for benefits, and interest and dividend income and net appreciation 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 the Fidelity Management Trust Company ("Fidelity"), the custodian 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. That information, which represents 5% or more of net plan assets and was certified as complete and accurate by the custodian, is summarized as follows:

	December 31,	
	<u>2013</u>	<u>2012</u>
Fidelity Advisor Freedom 2020	\$ 2,965,011	\$ 2,846,311
Fidelity Advisor New Insights	1,152,605	942,291
Oppenheimer International Growth	735,635	**
SPTN 500 Index	1,130,542	791,589

** not 5% of assets in specified year

D. GUARANTEED INVESTMENT CONTRACT:

In 2005, the Plan entered into a fully benefit-responsive investment contract with Fidelity. Fidelity maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Fidelity, represents contributions made under the contract, plus earnings, less participant withdrawals or transfers of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

D. GUARANTEED INVESTMENT CONTRACT (CONTINUED):

Certain events limit the ability of the Plan to transact at the contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to plan's prohibition on competing investment options or deletions of equity wash provisions, (3) bankruptcy of the plan Sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction under the Employee Retirement Income Security Act of 1974. The plan administrator does not believe that the occurrence of any such valuation event, which would limit the Plan's ability to transact at contract value with participants, is probable. The guaranteed investment contract does not permit Fidelity to terminate the agreement prior to the scheduled maturity date.

The following table sets forth the average yields for the years ended December 31 as follows:

	<u>2013</u>	<u>2012</u>
Average yields:		
Based on actual earnings	1.70%	1.72%
Based on interest rate credited to participants	1.01%	1.19%

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 other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

E. FAIR VALUE MEASUREMENTS (CONTINUED):

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 or 2012.

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

Money market fund: Money market accounts are stated at cost, which approximates fair value.

Common collective trust: Valued at net asset value (NAV) by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

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 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:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large – cap fund	\$ 3,490,856	\$ -	\$ -	\$ 3,490,856
Mid – cap fund	1,250,640	-	-	1,250,640
Small – cap fund	349,973	-	-	349,973
International fund	1,043,808	-	-	1,043,808
Specialty fund	295,268	-	-	295,268
Blended fund	4,864,198	-	-	4,864,198
Income fund	1,017,495	-	-	1,017,495
Money market funds	122,290	-	-	122,290
Common collective trust – Guaranteed Investment contract	<u>-</u>	<u>559,711</u>	<u>-</u>	<u>559,711</u>
Total assets at fair value	<u>\$ 12,434,528</u>	<u>\$ 559,711</u>	<u>\$ -</u>	<u>\$12,994,239</u>

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

E. FAIR VALUE MEASUREMENTS (CONTINUED):

Assets Measured at Fair Value at December 31, 2012:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large – cap fund	\$ 2,496,740	\$ -	\$ -	\$ 2,496,740
Mid – cap fund	881,848	-	-	881,848
Small – cap fund	171,877	-	-	171,877
International fund	712,202	-	-	712,202
Specialty fund	248,897	-	-	248,897
Blended fund	4,362,973	-	-	4,362,973
Income fund	786,917	-	-	786,917
Money market funds	85,854	-	-	85,854
Common collective trust - Guaranteed Investment contract	<u>-</u>	<u>480,077</u>	<u>-</u>	<u>480,077</u>
Total assets at fair value	<u>\$ 9,747,308</u>	<u>\$ 480,077</u>	<u>\$ -</u>	<u>\$10,227,385</u>

F. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Plan Sponsor 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.

G. INCOME TAX STATUS:

The Plan has adopted a non-standardized, prototype plan document sponsored by Fidelity Management & Research Co. The prototype plan obtained a determination letter dated March 31, 2008, in which the Internal Revenue Service (“IRS”) stated that the prototype 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 administrator believes that the Plan is designed and currently operating in compliance with the applicable requirements of the IRC.

The authoritative accounting guidance requires the plan administrator to evaluate uncertain tax positions taken by the Plan. The plan administrator 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 IRS.

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

H. TRANSACTIONS WITH PARTIES-IN-INTEREST:

Fidelity Management Trust Company is the custodian of the Plan and holds all of the Plan's investments. Fidelity Management Trust Company is a party-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses 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. The plan administrator calculated the lost opportunity cost to be \$116 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. A disclosure has been made on Form 5500, Schedule H, Page 4, line 4a that \$2,999 of 2013 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. All prohibited transactions have been corrected subsequent to the date of these financial statements.

J. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits per the accompanying financial statements to the amounts reported in Form 5500.

	December 31,	
	<u>2013</u>	<u>2012</u>
Net assets available for benefits as presented in these financial statements	\$ 13,600,956	\$ 10,952,622
Adjustments for contribution receivables	(617,371)	(741,315)
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>10,654</u>	<u>16,078</u>
Net assets available for benefits as presented on Form 5500	<u>\$ 12,994,239</u>	<u>\$ 10,227,385</u>

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

K. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (CONTINUED):

The following is a reconciliation of contributions and net investment gain reported in the accompanying statement of changes in net assets for benefits to the amounts reported in Form 5500.

	Year Ended December 31,	
	<u>2013</u>	<u>2012</u>
Net increase in net assets available for benefits as presented in these financial statements	\$ 2,648,653	\$ 1,152,445
Adjustments for contribution receivables	123,625	(201,081)
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>(5,424)</u>	<u>1,189</u>
Net increase in net assets available for benefits as presented on Form 5500	<u>\$ 2,766,854</u>	<u>\$ 952,553</u>

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

**SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS
(Form 5500 - Schedule H - Part IV, Line 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 **	\$ -	\$ 2,999	\$ -	\$ -	116

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, 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 Issue and Description of Investment (b)	Description, including Number of Shares (c)	Units (c)	Cost (d)	Current Value (e)
*	Fidelity	Fidelity Prime Fund	122,289.600	**	\$ 122,290
*	Fidelity	Col Mar Focused Equity	13,776.191	**	292,606
*	Fidelity	Van Kampen Comstock	23,160.151	**	550,517
*	Fidelity	RS Partners Fund	5,080.498	**	203,677
*	Fidelity	Templeton Foreign	37,581.763	**	308,170
*	Fidelity	Scout Mid Cap	30,345.629	**	540,456
*	Fidelity	Trp Div Growth	3,050.118	**	102,514
*	Fidelity	Oppenheimer International Growth	19,277.701	**	735,637
*	Fidelity	Fidelity Advisor Freedom Inc	23.982	**	266
*	Fidelity	Fidelity Advisor Leveraged Company Stock	4,303.019	**	233,353
*	Fidelity	Fidelity Advisor Technology	8,240.794	**	295,268
*	Fidelity	Fidelity Advisor High Income Advantage	12,755.322	**	128,701
*	Fidelity	Fidelity Advisor Strategic Income	51,043.418	**	625,792
*	Fidelity	Fidelity Advisor Small Cap	4,927.450	**	146,296
*	Fidelity	Fidelity Advisor New Insights	43,071.922	**	1,152,605
*	Fidelity	Fidelity Advisor Mid Cap II Fund	11,525.128	**	243,872
*	Fidelity	Fidelity Advisor Stable Value	549,057.450	**	549,057
*	Fidelity	Fidelity Advisor Strategic Div Income	28,990.222	**	406,153
*	Fidelity	Fidelity Advisor Total Bond	25,240.068	**	263,001
*	Fidelity	JPM LG Cap Growth	8,246.451	**	262,072
*	Fidelity	SPTN 500 Index	17,262.813	**	1,130,542
*	Fidelity	SPTN Mid Cap Index	14,725.652	**	232,960
*	Fidelity	Fidelity Advisor Freedom 2005	166.148	**	2,009
*	Fidelity	Fidelity Advisor Freedom 2010	643.705	**	8,233
*	Fidelity	Fidelity Advisor Freedom 2015	9,200.064	**	117,669
*	Fidelity	Fidelity Advisor Freedom 2020	220,446.905	**	2,965,011
*	Fidelity	Fidelity Advisor Freedom 2025	17,085.324	**	226,381
*	Fidelity	Fidelity Advisor Freedom 2030	19,959.466	**	280,231
*	Fidelity	Fidelity Advisor Freedom 2035	10,940.672	**	147,152
*	Fidelity	Fidelity Advisor Freedom 2040	19,113.448	**	275,616
*	Fidelity	Fidelity Advisor Freedom 2045	24,310.827	**	273,011
*	Fidelity	Fidelity Advisor Freedom 2050	12,415.263	**	138,678
*	Fidelity	Fidelity Advisor Freedom 2055	2,050.772	**	23,789
					<u>\$ 12,983,585</u>

* Indicates a party-in-interest - Fidelity Management Trust Company ("Fidelity").

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

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
YEARS ENDED DECEMBER 31, 2013 AND 2012**

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES**

YEARS ENDED DECEMBER 31, 2013 AND 2012

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INDEPENDENT AUDITORS' REPORT

**Board of Directors
Spectrum Orthopaedics, Inc,
Profit Sharing Plan and Trust
Canton, Ohio**

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of **Spectrum Orthopaedics, Inc. Profit Sharing Plan and Trust** (Employer Federal ID #34-1032526, 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

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 investment information summarized in Note C, which was certified Fidelity Management Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental 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 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 on these financial statements.

Other Matter

The supplemental schedule of Delinquent Participant Contributions and Schedule of Assets Held at End of Year is required by the Department of Labor's 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 disclosed in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule 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.

A handwritten signature in black ink that reads "Fair - Fifteen Group". The script is cursive and fluid.

Certified Public Accountants

**Canton, Ohio
September 30, 2014**

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, 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	\$ 12,312,238	\$ 9,661,454
Money market fund	122,290	85,854
Common collective trust	559,711	480,077
	<hr/>	<hr/>
Total investments	12,994,239	10,227,385
Contribution receivables:		
Employer	614,372	687,012
Employees	2,999	54,303
	<hr/>	<hr/>
Total receivables	617,371	741,315
	<hr/>	<hr/>
Total assets	13,611,610	10,968,700
LIABILITIES	<hr/>	<hr/>
	-	-
NET ASSETS (at fair value)	13,611,610	10,968,700
Adjustment from fair value to contract value for the fully benefit-responsive investment contract	<hr/>	<hr/>
	(10,654)	(16,078)
	<hr/>	<hr/>
NET ASSETS AVAILABLE FOR BENEFITS	\$ 13,600,956	\$ 10,952,622
	<hr/> <hr/>	<hr/> <hr/>

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

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, 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	\$ 1,533,257
Interest and dividends	664,368
Other	23
	<u>2,197,648</u>
Contributions:	
Employer	614,926
Employees	414,914
Rollovers	-
	<u>1,029,840</u>
Total additions	3,227,488
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefit payments	(548,336)
Administrative expenses	(30,818)
Total deductions	<u>(579,154)</u>
NET INCREASE	2,648,334
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	<u>10,952,622</u>
End of year	<u><u>\$ 13,600,956</u></u>

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

**SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

A. DESCRIPTION OF THE PLAN:

The following description of the Spectrum Orthopaedics, Inc. Profit Sharing Plan and Trust (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 - The Plan is a profit sharing plan with a salary deferral feature established for the benefit of the employees of Spectrum Orthopaedics, Inc. (“Plan Sponsor”) who must be 21 years of age or older to be eligible for deferral and additionally complete one year of service by the end of a twelve month period, in which they must have completed 1,000 hours of service, to participate in any employer contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Contributions - Each participant is permitted to make elective deferrals up to 100% of their compensation, up to the maximum amount permitted by law and not less than 1% of their compensation, as defined by the Plan. Contributions may be made on a pre-tax basis or on an after tax basis through a Roth deferral option. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

The Plan also provides for a Qualified Automatic Contribution Arrangement (“QACA”), unless elected otherwise, and provides for age based funds as the investment default option. As part of the QACA, the Plan Sponsor must make a QACA Nonelective Employer Contribution to each eligible active participant in an amount ranging from 3% to 25% of the active participant’s compensation. For the year ended December 31, 2013, the Plan Sponsor elected to not contribute for the QACA Nonelective Employer Contribution.

In addition, the Plan Sponsor has the option to make a profit sharing contribution of which the amount is at the discretion of the Plan Sponsor. The discretionary profit sharing contribution was \$614,372 for the year ended December 31, 2013. Participants direct the investment of all contributions into certain individual investment options offered by the Plan. All contributions are limited to the maximum allowed as a deduction under the Internal Revenue Code.

Participant Accounts - An account is maintained in the name of each participant. Each participant’s account is credited with the participant’s contribution, an allocation of the Plan Sponsor’s contributions and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account. As of December 31, 2013 and 2012, approximately \$231,603 and \$977,576 respectively, was 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.

Investment Options - Upon enrollment in the Plan, a participant may direct employee and employer contributions into various investment options, each with varying investment objectives. Participants may change their investment options any time during the plan year.

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #34-1032526, Plan #001)

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Forfeitures - Discretionary contributions and matching contributions that are forfeited will be used to pay for administrative expenses incurred by the Plan. The portion of forfeitures not used to pay administrative expenses may be used to reduce any employer discretionary or matching contributions. During the year ended December 31, 2013, \$8,550 was paid for administrative expenses from the forfeitures account. As of December 31, 2013 and 2012, forfeitures available were \$15,405 and \$18,888, respectively.

Payment of Benefits - On termination of service, a participant having a balance of more than \$1,000 may elect to receive either a lump-sum or monthly distribution or a direct rollover distribution. A participant having less than a \$1,000 balance may take a lump-sum distribution or a direct rollover distribution. If no election is made, a lump sum distribution will automatically be made not less than 30 days and not more than 90 days from the time the participant terminates and receives the proper notice. Non-terminated employees may make withdrawals 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.

Vesting - A participant is fully vested immediately in elective wage deferrals and amounts rolled over from other plans. Vesting for employer matching contributions and employer discretionary contributions is as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 2	0%
2	100%

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Reporting - The accompanying financial statements were prepared using the accrual method of accounting. The participants' statements, certified trust statements and Annual Return/Report of Employee Benefit Plan - Form 5500 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, certified trust statements, and Form 5500 and the amounts shown in the financial statements which are principally caused by contributions receivable and the adjustments for the fully benefit-responsive guaranteed investment contract.

Valuation of Investments and Income Recognition - The Plan's investments are stated at fair value as determined by the custodian using quoted market prices and other available information. The Plan's fully benefit-responsive investment contract is valued at contract value (Note D). 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.

Administrative Expenses - Certain administrative expenses of the Plan are paid by the Plan Sponsor.

Payment of Benefits - Benefits are recorded when paid.

SPECTRUM ORTHOPAEDICS, INC.
PROFIT SHARING PLAN AND TRUST
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NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Subsequent Events - The Plan Sponsor has evaluated subsequent events through September 30, 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 administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

C. INVESTMENTS:

Information including investments held as shown on the statements of net assets available for benefits, and interest and dividend income and net appreciation 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 the Fidelity Management Trust Company ("Fidelity"), the custodian 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. That information, which represents 5% or more of net plan assets and was certified as complete and accurate by the custodian, is summarized as follows:

	December 31,	
	<u>2013</u>	<u>2012</u>
Fidelity Advisor Freedom 2020	\$ 2,965,011	\$ 2,846,311
Fidelity Advisor New Insights	1,152,605	942,291
Oppenheimer International Growth	735,635	**
SPTN 500 Index	1,130,542	791,589

** not 5% of assets in specified year

D. GUARANTEED INVESTMENT CONTRACT:

In 2005, the Plan entered into a fully benefit-responsive investment contract with Fidelity. Fidelity maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Fidelity, represents contributions made under the contract, plus earnings, less participant withdrawals or transfers of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

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NOTES TO FINANCIAL STATEMENTS

D. GUARANTEED INVESTMENT CONTRACT (CONTINUED):

Certain events limit the ability of the Plan to transact at the contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to plan's prohibition on competing investment options or deletions of equity wash provisions, (3) bankruptcy of the plan Sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction under the Employee Retirement Income Security Act of 1974. The plan administrator does not believe that the occurrence of any such valuation event, which would limit the Plan's ability to transact at contract value with participants, is probable. The guaranteed investment contract does not permit Fidelity to terminate the agreement prior to the scheduled maturity date.

The following table sets forth the average yields for the years ended December 31 as follows:

	<u>2013</u>	<u>2012</u>
Average yields:		
Based on actual earnings	1.70%	1.72%
Based on interest rate credited to participants	1.01%	1.19%

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 other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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NOTES TO FINANCIAL STATEMENTS

E. FAIR VALUE MEASUREMENTS (CONTINUED):

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 or 2012.

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

Money market fund: Money market accounts are stated at cost, which approximates fair value.

Common collective trust: Valued at net asset value (NAV) by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

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 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:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large – cap fund	\$ 3,490,856	\$ -	\$ -	\$ 3,490,856
Mid – cap fund	1,250,640	-	-	1,250,640
Small – cap fund	349,973	-	-	349,973
International fund	1,043,808	-	-	1,043,808
Specialty fund	295,268	-	-	295,268
Blended fund	4,864,198	-	-	4,864,198
Income fund	1,017,495	-	-	1,017,495
Money market funds	122,290	-	-	122,290
Common collective trust – Guaranteed Investment contract	<u>-</u>	<u>559,711</u>	<u>-</u>	<u>559,711</u>
Total assets at fair value	<u>\$ 12,434,528</u>	<u>\$ 559,711</u>	<u>\$ -</u>	<u>\$12,994,239</u>

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NOTES TO FINANCIAL STATEMENTS

E. FAIR VALUE MEASUREMENTS (CONTINUED):

Assets Measured at Fair Value at December 31, 2012:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large – cap fund	\$ 2,496,740	\$ -	\$ -	\$ 2,496,740
Mid – cap fund	881,848	-	-	881,848
Small – cap fund	171,877	-	-	171,877
International fund	712,202	-	-	712,202
Specialty fund	248,897	-	-	248,897
Blended fund	4,362,973	-	-	4,362,973
Income fund	786,917	-	-	786,917
Money market funds	85,854	-	-	85,854
Common collective trust - Guaranteed Investment contract	<u>-</u>	<u>480,077</u>	<u>-</u>	<u>480,077</u>
Total assets at fair value	<u>\$ 9,747,308</u>	<u>\$ 480,077</u>	<u>\$ -</u>	<u>\$10,227,385</u>

F. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Plan Sponsor 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.

G. INCOME TAX STATUS:

The Plan has adopted a non-standardized, prototype plan document sponsored by Fidelity Management & Research Co. The prototype plan obtained a determination letter dated March 31, 2008, in which the Internal Revenue Service (“IRS”) stated that the prototype 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 administrator believes that the Plan is designed and currently operating in compliance with the applicable requirements of the IRC.

The authoritative accounting guidance requires the plan administrator to evaluate uncertain tax positions taken by the Plan. The plan administrator 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 IRS.

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NOTES TO FINANCIAL STATEMENTS

H. TRANSACTIONS WITH PARTIES-IN-INTEREST:

Fidelity Management Trust Company is the custodian of the Plan and holds all of the Plan's investments. Fidelity Management Trust Company is a party-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses 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. The plan administrator calculated the lost opportunity cost to be \$116 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. A disclosure has been made on Form 5500, Schedule H, Page 4, line 4a that \$2,999 of 2013 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. All prohibited transactions have been corrected subsequent to the date of these financial statements.

J. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits per the accompanying financial statements to the amounts reported in Form 5500.

	December 31,	
	<u>2013</u>	<u>2012</u>
Net assets available for benefits as presented in these financial statements	\$ 13,600,956	\$ 10,952,622
Adjustments for contribution receivables	(617,371)	(741,315)
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>10,654</u>	<u>16,078</u>
Net assets available for benefits as presented on Form 5500	<u>\$ 12,994,239</u>	<u>\$ 10,227,385</u>

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NOTES TO FINANCIAL STATEMENTS

K. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (CONTINUED):

The following is a reconciliation of contributions and net investment gain reported in the accompanying statement of changes in net assets for benefits to the amounts reported in Form 5500.

	Year Ended December 31,	
	<u>2013</u>	<u>2012</u>
Net increase in net assets available for benefits as presented in these financial statements	\$ 2,648,653	\$ 1,152,445
Adjustments for contribution receivables	123,625	(201,081)
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>(5,424)</u>	<u>1,189</u>
Net increase in net assets available for benefits as presented on Form 5500	<u>\$ 2,766,854</u>	<u>\$ 952,553</u>

**SPECTRUM ORTHOPAEDICS, INC.
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**SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS
(Form 5500 - Schedule H - Part IV, Line 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 **	\$ -	\$ 2,999	\$ -	\$ -	116

**SPECTRUM ORTHOPAEDICS, INC.
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**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 Issue and Description of Investment (b)	Description, including Number of Shares (c)	Units (c)	Cost (d)	Current Value (e)
*	Fidelity	Fidelity Prime Fund	122,289.600	**	\$ 122,290
*	Fidelity	Col Mar Focused Equity	13,776.191	**	292,606
*	Fidelity	Van Kampen Comstock	23,160.151	**	550,517
*	Fidelity	RS Partners Fund	5,080.498	**	203,677
*	Fidelity	Templeton Foreign	37,581.763	**	308,170
*	Fidelity	Scout Mid Cap	30,345.629	**	540,456
*	Fidelity	Trp Div Growth	3,050.118	**	102,514
*	Fidelity	Oppenheimer International Growth	19,277.701	**	735,637
*	Fidelity	Fidelity Advisor Freedom Inc	23.982	**	266
*	Fidelity	Fidelity Advisor Leveraged Company Stock	4,303.019	**	233,353
*	Fidelity	Fidelity Advisor Technology	8,240.794	**	295,268
*	Fidelity	Fidelity Advisor High Income Advantage	12,755.322	**	128,701
*	Fidelity	Fidelity Advisor Strategic Income	51,043.418	**	625,792
*	Fidelity	Fidelity Advisor Small Cap	4,927.450	**	146,296
*	Fidelity	Fidelity Advisor New Insights	43,071.922	**	1,152,605
*	Fidelity	Fidelity Advisor Mid Cap II Fund	11,525.128	**	243,872
*	Fidelity	Fidelity Advisor Stable Value	549,057.450	**	549,057
*	Fidelity	Fidelity Advisor Strategic Div Income	28,990.222	**	406,153
*	Fidelity	Fidelity Advisor Total Bond	25,240.068	**	263,001
*	Fidelity	JPM LG Cap Growth	8,246.451	**	262,072
*	Fidelity	SPTN 500 Index	17,262.813	**	1,130,542
*	Fidelity	SPTN Mid Cap Index	14,725.652	**	232,960
*	Fidelity	Fidelity Advisor Freedom 2005	166.148	**	2,009
*	Fidelity	Fidelity Advisor Freedom 2010	643.705	**	8,233
*	Fidelity	Fidelity Advisor Freedom 2015	9,200.064	**	117,669
*	Fidelity	Fidelity Advisor Freedom 2020	220,446.905	**	2,965,011
*	Fidelity	Fidelity Advisor Freedom 2025	17,085.324	**	226,381
*	Fidelity	Fidelity Advisor Freedom 2030	19,959.466	**	280,231
*	Fidelity	Fidelity Advisor Freedom 2035	10,940.672	**	147,152
*	Fidelity	Fidelity Advisor Freedom 2040	19,113.448	**	275,616
*	Fidelity	Fidelity Advisor Freedom 2045	24,310.827	**	273,011
*	Fidelity	Fidelity Advisor Freedom 2050	12,415.263	**	138,678
*	Fidelity	Fidelity Advisor Freedom 2055	2,050.772	**	23,789
					<u>\$ 12,983,585</u>

* Indicates a party-in-interest - Fidelity Management Trust Company ("Fidelity").

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